RSPO P&C CERTIFICATION AUDIT REPORT

(SD GUTHRIE BERHAD – SOU 28 BINUANG)

Audit Application Number:	PC26-000043
Assessment Type:	Annual Surveillance Audit 1
Date of Audit:	04 May 2026 – 08 May 2026
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1. Certification Body Background

1.1 Description of Certification Body

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

2. Organisation Details and Certification Scope

2.1.Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	SD Guthrie Berhad - SOU 28 Binuang
Address of the Management Unit/s	91207 Kunak, Sabah, Malaysia
Country	Malaysia
Websites	www.sdguthrie.com
Description of the Management Unit	SD Guthrie Berhad - SOU 28 Binuang is a certification unit which consisted of Binuang Oil Mill, Binuang Estate, Sungang Estate, Tingkayu Estate and Jeleta Bumi Estate. Located in Kunak, Sabah, East Malaysia, the palm oil mill has a capacity of 40 mt/hr
Management Representative Name	Shylaja Devi Vasudevan Nair
Management Representative Designation	Head, Sustainability Compliance, Group Sustainability Department
Management Representative Email	shylaja.vasudevan@sdguthrie.com

2.2.RSPO Membership Information

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

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00116
prisma Document Reference Number	*(N/A until June 2025)*
prisma Trading Account ID	TA25-017047
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using Identity Preserved (IP) and Mass Balance (MB) Supply Chain Models.
Supply Chain Model	☒ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☒ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☒ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Malaysia National Interpretation
Initial Date of Certification:	16 Jan 2009 (Date of first RSPO certification)
Effective Date of Certificate:	13 July 2025
Expiry Date of Certificate:	12 Jul 2030
Name of Peer Reviewer	Only for the case of IC or RC

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**
Binuang Palm Oil Mill	LIC25-00024086	SD Guthrie Plantation (Sabah) Sdn Bhd, Binuang Oil Mill, PO Box 130, 91207 Kunak, Sabah	40	4.703854	118.061082
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**
BINUANG ESTATE	SB25-003782	SD Guthrie Plantation (Sabah) Sdn Bhd, Binuang Estate, PO Box 130, 91207 Kunak, Sabah	Own/Managed Estate	4.698174	117.485323

SUNGANG ESTATE	SB25-005922	SD Guthrie Plantation (Sabah) Sdn Bhd, Sungang Estate, W.D.T 46, 91209 Kunak, Sabah	Own/Managed Estate	4.660827	118.120249
TINGKAYU ESTATE	SB25-006051	SD Guthrie Plantation (Sabah) Sdn Bhd, Tingkayu Estate, P.O.Box 33, 91207 Kunak	Own/Managed Estate	4.718730	118.078339
JELETA BUMI ESTATE	SB25-004394	SD Guthrie Plantation (Sabah) Sdn Bhd, Jeleta Bumi Estate, PO Box 135, 91207 Kunak Sabah	Own/Managed Estate	4.731058	117.998351

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**
BINUANG ESTATE	3,271.08	2,804.66	0.00	0.00	172.86	0.00	0.00	38.39	255.17
SUNGANG ESTATE	3,407.98	2,285.80	0.00	0.00	700.27	0.00	0.00	0.00	421.91
TINGKAYU ESTATE	2,499.23	2,373.18	0.00	0.00	37.08	0.00	0.00	0.00	88.97
JELETA BUMI ESTATE	3,099.37	2,801.21	0.00	0.00	124.58	0.00	0.00	0.00	173.58
TOTAL	**12277.66**	**10,264.85**	**0.00**	**0.00**	**1034.79**	**0.00**	**0.00**	**38.39**	**939.63**

Remarks:

- **Tingkayu Estate Planted Area (Ha) reduce from 2,433.68 Ha (2024) to 2,373.18 Ha (2025) is due to removal that 60.5ha (block 202A & 2020B) related to land slides area which contribute to unable access for estate operation and vulnerable to safety.**

- **The number of High Conservation Value (HCV) areas within the SOU 28 landscape has increased following the reassessment conducted in April 2023, compared to the previous assessment carried out in January 2014. This increase is attributed particularly from buffer zones and unplantable areas, which have now been classified as HCV area**

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		
BINUANG ESTATE	481.25	375.94	1,579.45	368.02	**2,323.41**	**2,804.66**
SUNGANG ESTATE	318.00	933.03	1,034.77	0.00	**1,967.80**	**2,285.80**
TINGKAYU ESTATE	292.95	25.80	1,701.03	353.40	**2,080.23**	**2,373.18**
JELETA BUMI ESTATE	727.71	1,585.46	488.04	0.00	**2,073.50**	**2,801.21**
TOTAL (ha)	**1819.91**	**2920.23**	**4803.29**	**721.42**	**8,444.94**	**10,264.85**
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	
BINUANG ESTATE	305.89	241.67	232.26	0.00	228.93	**1008.75**
SUNGANG ESTATE	0.00	0.00	0.00	0.00	0.00	**0.00**
TINGKAYU ESTATE	264.69	361.07	378.09	315.72	245.51	**1565.08**
JELETA BUMI ESTATE	0.00	0.00	0.00	0.00	0.00	**0.00**
TOTAL (ha)	**570.58**	**602.74**	**610.35**	**315.72**	**474.44**	**2573.83**

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) *12-Sep-2025 to 13-Jul-2026 (todate - end closing audit)*
		Latitude	**Longitude**	
BINUANG ESTATE	Own supply bases	4.698174	117.485323	24138.40
SUNGANG ESTATE	Own supply bases	4.660827	118.120249	15662.12
TINGKAYU ESTATE	Own supply bases	4.718730	118.078339	19087.54
JELETA BUMI ESTATE	Own supply bases	4.731058	117.998351	22792.58

TOTAL	81680.64

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**	
NA	choose an item	i.e. XX. XXXXX	i.e. XXX. XXXXX	NA

Rows (including dropdown) can be added as necessary	choose an item			
			TOTAL	

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)	146,434.19	
Average Production Yield (MT/ Ha)	15	
Projected CSPO Certified Volume (MT)	Identity Preserved	34558.47
	Mass Balance	0
Projected CSPK Certified Volume (MT)	Identity Preserved	7028.84
	Mass Balance	0
Oil Extraction Rate (OER) (%)	23.60	
Kernel Extraction Rate (KER) (%)	4.80	

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	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	8 May 2026
Projected FFB Certified Volume (MT)	168,558.00		148,580	
Actual production of FFB (MT)	**127,180.32**		80034.35	
Projected CSPO Certified Volume (MT)	38,599.78		35,065.00	
Actual CSPO Production Volume (MT)	30,214.699		20172.483	
Actual CSPO Volume Sold as RSPO Certified (MT)	**25894.98**		15465.895	
Actual CSPO Volume Sold as Conventional (MT)	3255.56		2875.505	
Actual CSPO Volume Sold under Other Scheme (MT)	0.00		0.00	
Total Actual CSPO Volume Sold (MT)	29150.54		18341.40	
Actual CSPO credits sold (where applicable)	0.00		0.00	

Projected CSPK Certified Volume (MT)	7,753.67	7,132
Actual CSPK Production Volume (MT)	**5,948.408**	3,841.731
Actual CSPK Volume Sold as RSPO Certified (MT)	**0**	0
Actual CSPK Volume Sold as Conventional (MT)	**0**	0
Actual CSPK Volume Sold under Other Scheme (MT)	0	0
Total Actual CSPK Volume Sold (MT)	0	0

3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill				
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	13-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	8 May 2026
Projected FFB Certified Volume (MT)	-		-	
Actual production of FFB (MT)	-		-	
Projected CSPO Certified Volume (MT)	-		-	
Actual CSPO Production Volume (MT)	-		-	
Actual CSPO Volume Sold as RSPO Certified (MT)	-		-	
Actual CSPO Volume Sold as Conventional (MT)	-		-	
Actual CSPO Volume Sold under Other Scheme (MT)	-		-	
Total Actual CSPO Volume Sold (MT)	-		-	
Actual CSPO credits sold (where applicable) (MT)	-		-	

Projected CSPK Certified Volume (MT)	-	-
Actual CSPK Production (MT)	-	-
Actual CSPK Volume Sold as RSPO Certified (MT)	**3983.01**	2499.42
Actual CSPK Volume Sold as Conventional (MT)	9.59	1268.74
Actual CSPK Volume Sold under Other Scheme (MT)	-	-
Total Actual CSPK Volume Sold (MT)	3992.60	3768.16

4. Audit Programme

4.1. Audit Methodology

The audit covered the Binuang Palm Oil Mill and 4 of its supply base. The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document. The 4 supply base covered during the audit are Binuang Estate, Sungang Estate, Tingkayu Estate and Jeleta Bumi Estate. The audit included an on-site audit to the estates, mill and settlers' houses to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Mohd Zulfakar Kamaruzaman (MZK)	Auditor	ASI17IDGG4
Rozaimee Ab Rahman (RAR)	Lead Auditor	ASI1AU6HF7
Amir Bahari (AB)	Auditor	ASI1HR2NNE
Ismail Adnan Abdul Malek (IA)	Auditor	ASI13MZBJC

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
04/05/2026	8.00 am -5.00 pm	ASI1AU6HF7 (RAR)	Binuang POM	Coverage of assessment: (Social – External, TBP, GHG, Metrics Template) ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site inspection/interview at production area (Contractor involved) ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers ▪ Continuous improvement ▪ Complaints and grievances ▪ TBP, GHG, Metrics Template
		ASI1HR2NNE(AB)		**Coverage of assessment: (Social – Internal)** ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations

				▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs ▪ Continuous improvement
		ASI13MZBJC(IA)		**Ismail Adnan start audit on 05/05/2026**
		ASI17IDGG4 (MZK)		Coverage of assessment: (Social – External) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers

05/05/2026	8.00 am -5.00 pm	ASI1AU6HF7 (RAR)	Jeleta Bumi Estate	**Coverage of assessment: (SCCS, TBP, GHG, Metrics Template)** ▪ Follow up from previous assessment findings. ▪ Timebound Plan, Metrics Template ▪ GHG Calculation ▪ Training and skill development programs ▪ Continuous improvement Site visit and assessment on Supply Chain Implementation including the: ▪ Model used ▪ General Chain of Custody ▪ System Requirements ▪ for the supply chain ▪ Documented procedures ▪ Purchasing and goods in ▪ Outsourcing activity ▪ Sales and goods out ▪ Processing ▪ Records keeping ▪ Registration ▪ Training ▪ Claims
		ASI1HR2NNE(AB)		**Coverage of assessment: (Social – Internal)** ▪ Follow up from previous assessment findings ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers ▪ Laws and regulations

				▪ Discussion with relevant management (CSR, community affairs) Decent Living Wage, and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives ▪ Interview with gender committee, worker representative, contractors, supplier, etc ▪ Workers Issues & welfare ▪ Training and skill development programs ▪ Continuous improvement
		ASI13MZBJC(IA)		**Coverage of assessment: (Safety Good Milling Practice)** ▪ Facilities at workplace inspection (laboratory, clinic, stores, workshop and. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas, final discharge, pond, & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Controlled/open burning ▪ Safety & Health practice – witness activities at site during Processing activity, , Laboratory, Workshop, Boiler, Water treatment Plant, and Final Discharge ▪ Hazard identification and Risk Management ▪ Chemical management. ▪ Training and skill development programs ▪ Continuous improvement
		ASI17IDGG4 (MZK)		**Coverage of assessment: (Environment, GHG,)** ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas, Final Discharge, water treatment plant, laboratory, landfill area & etc. ▪ & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Controlled/open burning ▪ Chemical management ▪ Waste management including disposal site

				▪ Aspects/impacts of mill management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Training and skill development programs ▪ Continuous improvement
06/05/2026	8.00 am -5.00 pm	ASI1AU6HF7 (RAR)	Tingkayu Estate	Coverage of assessment: (Social – External, TBP, GHG, Metrics Template) ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site inspection/interview at production area (Contractor involved) ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers ▪ Continuous improvement ▪ Complaints and grievances TBP, GHG, Metrics Template
		ASI1HR2NNE(AB)		**Coverage of assessment: (Social – Internal)** ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc.

				▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI13MZBJC(IA)		**Coverage of assessment: (Safety, GAP, TBP)** ▪ Facilities at workplace inspection (worker quarters, water treatment plant,, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Site visit at Estate Boundary, adjacent and neighbouring land use. ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Training and skill development programs

				▪ Continuous improvement ▪ Other areas identified during the assessment.
		ASI17IDGG4 (MZK)		Coverage of assessment: (Social – External) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers
	8.00 am -5.00 pm	ASI1AU6HF7 (RAR)	Sungang Estate	Coverage of assessment: (Social – External, TBP, GHG, Metrics Template) ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site inspection/interview at production area (Contractor involved) ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion

07/05/2026				▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers ▪ Continuous improvement ▪ Complaints and grievances TBP, GHG, Metrics Template
		ASI1HR2NNE(AB)	Sungang Estate	**Coverage of assessment: (Social – Internal)** ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI13MZBJC(IA)	Sungang Estate	**Coverage of assessment: (Safety, GAP, TBP)**

				▪ Facilities at workplace inspection (worker quarters, water treatment plant,, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Site visit at Estate Boundary, adjacent and neighbouring land use. ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment.
		ASI17IDGG4 (MZK)	Sungang Estate	Coverage of assessment: (Social – External) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external)

				▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor Interview with Villagers
08/05/2026	8.00 am – 5.00 pm	ASI1AU6HF7 (RAR)	Binuang Estate	Coverage of assessment: (Social – External, TBP, GHG, Metrics Template) ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site inspection/interview at production area (Contractor involved) ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers ▪ Continuous improvement ▪ Complaints and grievances TBP, GHG, Metrics Template
		ASI1HR2NNE(AB)	Binuang Estate	**Coverage of assessment: (Social – Internal)** ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc.

				▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI13MZBJC(IA)	Binuang Estate	**Coverage of assessment: (Safety, GAP, TBP)** ▪ Facilities at workplace inspection (worker quarters, water treatment plant,, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Site visit at Estate Boundary, adjacent and neighbouring land use. ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Training and skill development programs

				▪ Continuous improvement Other areas identified during the assessment.
		ASI17IDGG4 (MZK)	Binuang Estate	Coverage of assessment: (Social – External) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor Interview with Villagers
	3.30 pm 4.30pm	ASI1AU6HF7 (RAR) ASI1HR2NNE(AB) ASI13MZBJC(IA) ASI17IDGG4 (MZK)	Binuang Estate	Discussion on assessment findings with Management Representative and visited site Plantation / Scheme Manager/CEO Closing meeting at the Binuang Estate End of audit

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

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

No Changes

4.5. Sampling Details

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

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

4.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2025	2026	2027	2028	2029
Binuang POM	☒	☒	☐	☐	☐
Binuang Estate	☒	☒	☐	☐	☐
Tingkayu Estate	☒	☒	☐	☐	☐
Sungang Estate	☒	☒	☐	☐	☐
Jeleta Bumi Estate	☒	☒	☐	☐	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: ROZAIMEE BIN AB RAHMAN	
Requirements	**Description**
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.

A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Had attended training RSPO P&C standard and completed evaluation and qualified as lead auditor RSPO since 2016
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Successfully completed a refresher course for RSPO endorsed P&C lead auditor course in 2023

Audit Team Members: Mohd Zulfakar Kamaruzaman (MZK), Ismail Adnan (IA) & Amir Bahari (AB)		
Requirements	**CAB Auditor Number**	**Description**
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc; ASI17IDGG4 (MZK) ASI1HR2NNE (AB) ASI13MZBJC(IA)	Audit team : ASI13MZBJC	Holds a Master of Forestry, University of British Columbia, Canada. Years spent in forestry related activities prior being the Senior Lecturer at the Forestry Faculty, Universiti Putra Malaysia and currently as Forest Auditor, RSPO and MSPO Auditor
	Audit Team Member 1: ASI17IDGG4	Hold B. Sc. Forestry from Universiti Putra Malaysia (UPM)
	Audit Team Member 2: ASI1HR2NNE	*Holds a Diploma Palm Oil Milling Technology & Management from MPOB Bangi and B. Sc (Hons) Chemistry USM Pulau Pinang*
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	Audit team Leader: ASI1AU6HF7	Holds a B. Sc. in Agriculture from University Teknologi Malaysia (UiTM). He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI17IDGG4	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
	Audit Team Member 2: ASI1HR2NNE	Possessed B Sc (Hons) USM and Diploma Palm Oil Milling Technology/Management 1996 MPOB. Working experience for 30 years in the oil palm industry including in the mill and estates. A qualified RSPO P & C Auditor with experience in ISO, EMS and RSPO/MSPO auditing.
Successfully completed an RSPO endorsed P&C lead auditor course	Audit team Leader: ASI1AU6HF7	Completed RSPO endorsed P&C lead auditor course in 2017 by Wild Asia and refresher Endorsed RSPO P&C Lead Auditor Course in 2024.

	Audit Team Member 1: ASI17IDGG4	Completed RSPO P&C lead auditor course in 2015 by Wild Asia and refresher Endorsed RSPO P&C Lead Auditor Course in 2024.
	Audit Team Member 2: ASI1HR2NNE	Completed RSPO P&C lead auditor course in 2018 by David Ogg & Partners and refresher Endorsed RSPO P&C Lead Auditor Course in 2023.
	Audit Team Member 3: ASI13MZBJC	Completed RSPO P&C lead auditor course in 2018 by David Ogg & Partners and refresher Endorsed RSPO P&C Lead Auditor Course in 2023.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit team Leader: ASI1AU6HF7	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
	Audit Team Member 1: ASI17IDGG4	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015
	Audit Team Member 2: ASI1HR2NNE	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit team Leader: ASI1AU6HF7	Can demonstrate of the latest version of RSPO Certification Systems as just completed refresher Endorsed RSPO P&C Lead Auditor Course in 2024.
	Audit Team Member 1: ASI17IDGG4	Can demonstrate of the latest version of RSPO Certification Systems as just completed refresher Endorsed RSPO P&C Lead Auditor Course in 2024
	Audit Team Member 2: ASI1HR2NNE	Can demonstrate of the latest version of RSPO Certification Systems as just completed refresher Endorsed RSPO P&C Lead Auditor Course in 2023.
	Audit Team Member 3: ASI13MZBJC	Can demonstrate of the latest version of RSPO Certification Systems as just completed refresher Endorsed RSPO P&C Lead Auditor Course in 2023.
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit team Leader: ASI1AU6HF7	Not audited this.
	Audit Team Member 1: ASI17IDGG4	Not audited this.
	Audit Team Member 2: ASI1HR2NNE	Not audited this.
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of	Audit team Leader: ASI1AU6HF7	Had completed and pass evaluation of RSPO lead auditor since 2018, with latest on 2024

10 days of audit experience in at least two (2) audits.	Audit Team Member 1: ASI17IDGG4	Had completed and pass evaluation of RSPO lead auditor since 2015 with latest on 2024
	Audit Team Member 2: ASI1HR2NNE	Had completed and pass evaluation of RSPO lead auditor since 2015, with latest on 2024
Knowledgeable and experience of the local/regional laws	Audit team Leader: ASI1AU6HF7	Knowledgeable and experience of the local/regional laws
	Audit Team Member 1: ASI17IDGG4	Knowledgeable and experience of the local/regional laws
	Audit Team Member 2: ASI1HR2NNE	Knowledgeable and experience of the local/regional laws
	Audit Team Member 3: ASI13MZBJC	Knowledgeable and experience of the local/regional laws
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit team Leader: ASI1AU6HF7	He had more than 7 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI17IDGG4	He had more than 5 years of working experience in the oil palm operation and experience in
	Audit Team Member 2: ASI1HR2NNE	He had 30 years of working experience in the oil palm operation and millers.
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	Audit team Leader: ASI1AU6HF7	He had more than 7 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI17IDGG4	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
	Audit Team Member 2: ASI1HR2NNE	He had 30 years of working experience in the oil palm operation and millers
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	Audit team Leader: ASI1AU6HF7	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 7 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 1: ASI17IDGG4	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 2: ASI1HR2NNE	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 30 years of

	Audit Team Member 3: ASI13MZBJC	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 30 years of
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit team Leader: ASI1AU6HF7	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 7 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 1: ASI17IDGG4	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 2: ASI1HR2NNE	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 30 years of workinh experiance
	Audit Team Member 3: ASI13MZBJC	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 30 years of workinh experiance
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit team Leader: ASI1AU6HF7	He had 7 years of working experience in the oil palm operation. Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
	Audit Team Member 1: ASI17IDGG4	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
	Audit Team Member 2: ASI1HR2NNE	He had 30 years of working experience in the oil palm operation. Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
Fluent in one of the main national languages	Audit team Leader: ASI1AU6HF7	Fluent in Malays and English
	Audit Team Member 1: ASI17IDGG4	Fluent in Malays and English
	Audit Team Member 2: ASI1HR2NNE	Fluent in Malays and English
	Audit Team Member 3: ASI13MZBJC	Fluent in Malays and English
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully	Audit team Leader: ASI1AU6HF7	Had completed RSPO Supply Chain auditor training course in 2018 and experienced auditing supply chain since 2018.

completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	Audit Team Member 1: ASI17IDGG4	Not Audit
	Audit Team Member 2: ASI1HR2NNE	Not Audit

5. Audit Findings & Results

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1);		SOU 28 Binuang CU continued to use the internet to disseminate public information relating to land titles, human rights, FPIC, safety and health plans, pollution prevention plans and the procedure for complaints and grievances. The website address is https://www.sdguthrie.com/ For social programmes on education, environment, community and health, etc, the Yayasan SD Guthrie as a Foundation had expanded its wings from offering scholarships to outstanding and deserving individuals to funding impactful conservation, outreach and development programmes. i.e : Yayasan Sime Darby Scholarships and Bursaries • Yayasan Sime Darby's Excellence Scholarship Programme • Yayasan Sime Darby's Bursary Programme	☒ 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 28 Binuang has conducted meeting with the stakeholders to share any new information on RSPO certification, environmental, social, safety and legal requirements applied to all operating units. Information provided in appropriate language. The stakeholders have raised some issues and discussed with the management during the meeting. Sighted the latest stakeholders' minutes meeting for Tingkayu Estate on 28/4/2026, Binuang Estate and POM on 15/4/24, Jeleta Bumi Estate on 16/12/2025 (external stakeholder), with smallholder 16/4/2026, Sungang Estate on 24/4/2026, Binuang Estate on 15/04/2025 at Dewan Sri Binuang, Ladang Binuang. Meeting were carried out with external and internal stakeholders i.e. which included government agencies, school, local communities, and private sectors (contractors/suppliers and neighboring estates). Evidence of the above stakeholder consultation conducted are available and the stakeholder feedback were recorded in the SIA and EIA action plan. Furthermore, SOU 28 Binuang CU continued to use the internet to disseminate public information relating to land titles, human rights, FPIC, safety and health plans, pollution prevention plans and the procedure for complaints and grievances, hence made it accessible to relevant stakeholders. The website address is https://www.sdguthrie.com/	☒ 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 Requests for information and responses were maintained accordingly through the inspections book and letters in the mill and supply bases. The procedure for handling request for information is stated in Communication and Stakeholder Engagement Procedure Version 1.0 effective October 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		SD Guthrie has established a Communication and Stakeholder Engagement Procedure, version 1 dated October 2024, under the section titled “Procedure for External Communications.” A review of communication records at SOU 28 Binuang confirmed that all estates and the mill consistently followed this procedure. For internal communications, documentation such as meeting minutes, briefing records, and internal memos were available and verified. Notices, posters, and pamphlets displayed at offices and muster grounds were also used to convey important messages. Regular morning briefings served as a platform for management to disseminate information on policies, procedures, rules, and other operational matters to employees. External communication was primarily managed through official correspondence, all of which were properly filed under the External Communication File. The Stakeholder Consultation Procedure, another supporting document, outlines the company’s process for identifying and addressing stakeholder concerns through interviews, consultations, discussions, and formal meetings. The Communication Procedure further outlines a clear process for both internal and external stakeholders to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			lodge complaints or grievances regarding issues such as safety, health, environmental concerns, cleanliness, disputes, and thefts. These procedures have been communicated to workers through muster briefings, and interviews with workers confirmed their understanding of the established communication channels. At SOU 28 Binuang, specific personnel have been appointed to handle complaints and social matters at the estates and mill	
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		Stakeholder list for FY 2026 was established in both mill and estates and was updated on 20/4/2026 (Tingkayu), 6/2/25 (POM), 13/2/2026 (Binuang), 4/5/2026 (JB), 20/4/2026 Sungang). Stakeholder such as local communities, authorities, contractors, suppliers, foreign recruitment agencies, embassy, FFB suppliers and NGOs were included in the list. Nominated representative with contact number and address was provided in the lists. Stakeholder Lists for all estates and Mill at SOU Binuang were available and sighted by the auditor. The CU continued to maintain and update the stakeholder's information (name of parties, address, contact number, nominated representatives) which included the contractors, vendors/suppliers, foreign recruitment agencies, embassy, government agencies, schools, local communities, CPO/PK customers, and including the internal parties such as the women leader, workers' representative and others.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.				
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		The SOU 28 Binuang Certification Unit operates under the stringent ethical framework of the Code of Business Conduct (COBC) established by SD Guthrie Berhad, effective February 2025. This comprehensive code governs all aspects of the unit's operations, reflecting the company's unwavering commitment to ethical, transparent, and responsible business practices. Key pillars of the COBC include: • Promotion of equal opportunity and non-discrimination • Strict prohibition of criminal activities, harassment, and violence • Measures to prevent conflicts of interest • Zero tolerance for bribery and corruption • Clear procedures for reporting violations • Compliance with anti-money laundering and anti-terrorism financing regulations To uphold these standards across its supply chain, all contractors and suppliers are required to sign a Vendor Integrity Pledge, which embeds the principles of the COBC into their contractual obligations. These expectations extend to the workforce through continuous awareness efforts	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		Among the systems in place to monitor compliance with the Code of Business Conduct (COBC) are internal audits conducted by the Group Integrity Governance Assurance Department, decisions on tender awards made by an independent tender committee to ensure transparency, and the implementation of the Vendor COBC. The Vendor COBC outlines the standards of behaviour required by SD Guthrie vendors, including the expectation to uphold human rights.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			The Vendor COBC applies to all suppliers, consultants, agents, contractors, and service providers who have direct dealings with the Group. Compliance with the COBC is monitored by both the operating units and the GSD Sustainability Team. All vendors are required to declare their adherence through the SD Guthrie Vendor Integrity Pledge, which includes a declaration to eradicate all forms of exploitation, including but not limited to modern-day slavery and human trafficking, dated 14/3/2023 and most recently reaffirmed in February 2025. To ensure continued compliance, internal audits by the Group Sustainability Department (GSD) and Regional Health Safety Environment (RHSE) teams are conducted annually across all Operating Units (OUs). In addition to the group-level audits, Estate and Mill Management have conducted their own internal inspections and compliance checks as part of ongoing oversight. Evidence of these internal monitoring activities includes monthly site inspections, contractor briefings, and review of employment records to ensure alignment with COBC provisions. Records of these inspections, non-compliance logs, and corrective action reports were available for verification during the audit.	☐ 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.		Binuang CU as SOU 28 continued to comply with the relevant legal requirements. Compliance to each applicable law and regulation is monitored by the operating units and GSD sustainability team. SOU 28 had obtained and renewed license and permits as required by the law. Among others the licenses/permit with validity period shown as follows; Binuang Palm Oil Mill • MPOB license no: 52753600-4000 28/02/2027. Jeleta Bumi Estate • MPOB license (nursery) no: 61172901100 – 31/05/2026. • MPOB license no: 53108400-2000 - 31/06/2026. **Tingkayu Estate** • MPOB license for OP Nursery, license no: 530041011000 valid until 31/05/2026. • MPOB license no 52586 5002000 valid until 31/12/2026. **Sungang Estate** MPOB license no 528898002000 valid until 31/03/2027. **Binuang Estate** • MPOB license no: 52735100-2000 – 28/02/2027	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.		The Legal & Other Requirements Register (LORR) covers all the necessary regulatory requirements. The LORR was latest reviewed dated 02/02/2026. The LORR is subject to annual reviewal or as when new Act and Regulations being introduced for implementations. GSD (Group Sustainability Department) based at Head Office is responsible to track changes in the law and the information was disseminated to all of its plantations and mills. GSD is	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			responsible for tracking any changes to the Acts and Regulations. In addition, the Region CEO/GM also played a role in disseminating new Acts & Regulations to all the mills and estates in the Region. • This was made via communication with the publisher of the documents. • This mechanism was outlined in its procedure. • The updating of the legal register is made on a periodical basis. Changes in the legal register if any are communicated to the respective BU (Business Unit)	☐ 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.		In general, the estate boundaries were demarcated clearly. The locations of boundary stones were indicated in the estate boundary maps which were sighted. Boundary marker pegs verified during site visits were painted white and red.	☒ 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.		SOU 28 has established a robust and transparent system for managing its contracted parties, with each operating unit maintaining an updated and comprehensive list of contractors. These lists detail contractor names, contact persons, addresses, and the scope of services provided, reinforcing the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			unit's commitment to contractual accountability and legal compliance. Interviews with contractors and their workers confirmed strong working relationships built on professionalism, mutual understanding, and adherence to legal obligations. Contractors, many of whom have provided long-term services exceeding three years, demonstrated clear awareness of their responsibilities, legal requirements, and ethical expectations under the Code of Business Conduct (COBC). All contract workers had undergone RSPO related training and signed the COBC commitment. They also received safety briefings and were provided with necessary personal protective equipment (PPE), including safety shoes, reflective vests, goggles, and straw hats. Both contractors and their workers were briefed on subjects including RSPO, COBC, Workers Rights, Salaries, Grievance channels etc during Contractors Bootcamp session held on 22/1/2026. Contractors are paid within 14 days of invoice submission, reflecting the company's commitment to fair business practices. Contract renewals are managed through a transparent tendering system. Furthermore, all contractors actively participate in stakeholder meetings and are required to submit workers' details and payslips to the estates, ensuring transparency, traceability, and compliance with labor standards	☐ 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		SOU 28 Binuang has demonstrated a strong commitment to legal compliance through comprehensive contractual management and due diligence processes. All contracts including those with third-party contractors such as TXX Exxx Cxxx, Sxxx Gxxx Jxxx, , Sxxx Axxx, Vxxx Cxxx, TXX Exxx Sxx	☒ Conform ☐ Major Nonconformity

	third party.		Bxx, Fxxx Exxx and Kxxx Exxx contain clearly defined clauses that mandate adherence to applicable legal and regulatory requirements. These compliance clauses are detailed in *Appendix 4: General Compliance Clauses* of each agreement and are reinforced through SD Guthrie's Online Vendor Registration (OVR) and Vendor Code of Business Conduct (VCOBC), which apply to all contractors as part of due diligence requirements.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.		All contracts sampled at SOU Binuang clearly incorporate a clause prohibiting the use of child, forced, bonded, or trafficked labour. This requirement is embedded within the Vendor Code of Business Conduct (COBC) and affirmed through the *Ikrar Integriti Vendor* (Vendor Integrity Pledge), which explicitly states that the contractor warrants not to engage in or support such exploitative practices.	☒ 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		Binuang POM has effectively established mechanisms to ensure the traceability and legitimacy of its directly sourced Fresh Fruit Bunches (FFB). This includes: • Verified geo-location data of FFB origins, and • Documented evidence confirming land ownership, land use rights, or valid claims by growers or smallholders. The supporting documents are consolidated under the 'Smallholder Mapping' and Desktop Review. The audit confirmed that all directly sourced FFB are supported by valid MPOB licenses and land titles. As of now, Binuang POM does not receive any indirectly sourced FFB. All incoming FFB are directly supplied either from the company's own estates or from other units (SOU) within the company, ensuring full compliance with traceability and legal sourcing requirements.	☒ 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.		Currently in Binuang POM there is no practice of indirectly source of FFB. All FFB are received direct from the suppliers (own estates and diversion from Company different SOU)	☒ 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.		Binuang Palm Oil Mill and supply base have established and implemented its commitment to a long-term sustainability and financial viability through an operating expenditure /capital expenditure planning. The mill has a budget for financial year Jan-Dec comprises of the following components. Crop processed with anticipated extraction ratios including a 5-year forecast. • General charges statement • Cost of supervision / cost of labour • Cost of RSPO/MSPO & Other Management system • Building, utilities, welfare • Plant & machinery / Electrical Installation • Office equipment / Furniture & fittings • Plant/Mill inclusive of processing /dispatch cost • Capital Expenditure CAPEX	☒ 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 once a year (latest being Jan 2026) and is incorporated in their annual financial budget.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement		The estates and mill in the CU held respective management review meeting on the following dates confirming an annually event. • Sungang Estate dated 19/02/2026 and 14/04/2025. • Jelata Bumi Estate held 16/02/2026 and 07/02/2025 • Tingkayu Estate dated 13/02/2026 and 10/02/2025. • Binuang Estate made on 14/02/2026 and 25/01/2025. • Binuang Palm Oil Mill 23/02/2026 and 31/01/202.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.				

3.2.1 (C)	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)		There has been no new planting within Binuang Palm Oil Mill or its supply base. However, the 4 estates and the mill had established Continuous Improvement Plan revised dated Jan 2026 upon consideration of the social, operations and environmental impacts. These plans were prepared by the RSUM (Regional Sustainability Upstream Malaysia) Department team in collaboration with the respective Managers and Assistant Managers, with active participation from affected stakeholders. In the CU the yield performance, extraction ratios and production costs have always been in utmost priority in ensuring long-term economic and financial viability. In general, various efforts had been made to optimize the yield of the plantation among others; • maximizing crop recovery, optimum ripeness • standard (harvest ripe bunches only and 100% loose fruit collection), • the soil fertility was maintained and planting only high yielding planting material. • To mechanize operations where feasible to reduce reliance of labour. Chemical Reduction • Manual grass cutting • Only circle and strip spraying in fields • Apply low volume spraying equipment • Adhere manufacturer dosage • IPM Beneficial plant development • IPM Barn owl boxes biological control. Waste reduction • Awareness among employees • Enhancement of waste segregation. • Compliance to legislative requirement	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Employment condition • Enhancement of workers quarters • Schedule repair and painting • Conducive environment • Housing roofing / ceiling upgrading Labour ratio • Expansion of in-field FFB collection- grabber • Expand mechanization in manuring • Widening of terraces to improve accessibility. Environmental • Desilting field drains for maintenance • Vehicle parking Bay • Monitoring of fertilizer /diesel consumption	
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		The monitoring and continuous improvement process, annual reports are submitted to the auditor before the audit started. The auditor already verified and checked the data and figure given was tally with their database system. Need to compile an annual summary of all training related to RSPO (e.g. social, environmental, safety, GAP, mill best practices, etc.), including both internal and external training, into the RSPO Metric template-thus OFI has been raised	☐ 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 28 Binuang continued to use the documents established by the SD Guthire Berhad among others as follows; • Plantations / Mill Quality Management System (PQMS / MQMS) Manual • EQMS SOP Version 2 - 2024 and Standard Operating Manual & Procedures (SOP) version 3 – 2023. • Palm Oil Mill Lab Process Control Procedure / Oil Mill Lab operations & Test Method Guidelines version 2 - 2024 • Sustainable Plantation Management System (SPMS) Manual • RSPO Supply Chain traceability procedure version 2 – 2024. • ESH Management System Manual – version 1 - 2021 • Pictorial Safety Standards dated 28/3/2008 • Laboratory Process Control Manual LPC Manual version 3 - 2024 • Security Guidelines. In addition, technical guidelines as listed in the Agricultural Reference Manual were also used. In general, the documents included operation activities in the estates and the mills from stages of the following; • seedlings in nursery to planting of young palms. • plantation upkeep to mill FFB receipt, grading, processing. • quality analysis and dispatch of CPO & PK. • security in the SOU/Region. Contents of the Manual were disseminated to the workers through morning muster, mill weekly briefings, training as ad hoc and programmed basis. The Manuals are also kept in the administration office to facilitate reference by any interested parties. Site inspection and interview with workers confirmed that the SOPs had been	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			implemented, and the employees understood the requirements of the SOPs. The mill processing system is documented in the following documents. • Plantations / Mill Quality Management System (PQMS / MQMS) Manual, EQMS SOP Version 2 - 2024 • Standard Operating Manual & Procedures (SOP) version 3 – 2023 • Palm Oil Mill Lab Process Control Procedure / Oil Mill Lab operations & Test Method Guidelines version 2 – 2024, • RSPO Supply Chain traceability procedure version 2 – 2024 • Laboratory Process Control Manual (LPC) Manual version 3 - 2024 These documents provide guidelines and standards in the mill operations. The Standard Operating procedures (SOPs) described details from the • reception, sterilisation, • threshing, pressing, • clarification, nut polishing station, • effluent, laboratory, • workshop, dispatches etc. In addition, there are also manuals available within the industry and MPOB that are used as guidelines. The procedures were communicated to workers through training and site supervision.	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		Both the estates and the mill had an established mechanism to perform checking to ensure consistent implementation of procedures. Binuang Palm Oil Mill - Daily Production Report (closing year on 31/12/2025) providing details as follows;	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			• FFB received / processed / balance • FFB certified non-certified quantity • Produce production / despatch / balance • Storage capacity/ status / laboratory results	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.3.3	Records of monitoring and any actions taken are maintained and available.		The implementation of SOP is monitored daily by the field staffs and Assistant Managers with overall overview by the Managers. The monitoring is made via supervision and records maintenance. The estates among others maintained the following records. • work program / Field cost books • Monthly Estate Report and Account, • Monthly Operations, monthly rainfall, • pest and diseases monthly return, • monthly agrochemical consumption • harvesting details daily report • Summary of machine running hours • harvesting records detailing the number of bunches harvested • quantity of loose fruit collected by each harvester. • Monthly FFB production, etc. Similarly for the mill the monitoring records maintained among others were related to the following; • monitoring of effluent / black smoke • Processing & product parameters • Dispatches / scheduled waste etc. • monitoring consistent implementation of procedures through internal audit. • daily shift report for the process performance.	☒ 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.		No new planting or operatiom at the CU. The Social Impact Assessment (SIA) for SOU 28 Binuang was conducted from 22 to 27 July 2013. Records of the assessment, including meeting dates with stakeholders, issues raised during discussions, and attendance lists, were properly documented and verified during the audit process. The stakeholders consulted during the SIA included estate workers from various job categories such as drivers, sprayers, harvesters, mandores, general workers, loaders, HUMANA teachers, kindergarten teachers, and crèche staff. Among the key concerns raised were housing-related issues such as pipe leakages that caused low water pressure, incidents of illegal water tapping, and older housing units lacking water tanks. These issues were addressed through updates in the Social Action Plan, which is reviewed and revised on an annual basis. Binuang CU has developed and maintained a comprehensive Environmental Aspects and Impacts Register. This register covers activities ranging from upstream processes like Fresh Fruit Bunch (FFB) reception to downstream operations and was reviewed during the assessment	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		The Social Impact Assessment (SIA) for SOU 28 Binuang was conducted from 22 to 27 July 2013. Records of the assessment, including meeting dates with stakeholders, issues raised during discussions, and attendance lists, were properly documented and verified during the audit process. The stakeholders consulted during the SIA included estate workers from various job categories such as drivers, sprayers, harvesters, mandores, general workers, loaders, HUMANA teachers, kindergarten	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			teachers, and crèche staff. Among the key concerns raised were housing-related issues such as pipe leakages causing low water pressure, incidents of illegal water tapping, and older housing units lacking water tanks. The SIA Report provided a complete baseline of socio-economic data for all participating estates and mills, capturing the social profile of each location and its stakeholders. It also included essential background information on each estate and the mill, existing labor policies, procedures for handling grievances (both internal and external), protocols addressing sexual harassment, as well as a detailed overview of available facilities and amenities. The report outlined the methodology and outcomes of the SIA process, supported by secondary data collection through document review and file verification. Importantly, the report documented both positive and negative social impacts and proposed relevant recommendations for improvement. An addendum to the SIA covering replanting activities was subsequently carried out at Sungang Estate on 02/05/2026, Binuang Estate on 01/08/2022, Jeleta Bumi Estate on 17/02/2023, and Tingkayu Estate on 01/02/2025. These addendum assessments were effectively conducted at Binuang CU and included participation from a diverse group of workers—union and non-union members, representatives of different genders, races, and job functions. Impact identification was done through group interviews focused on collecting both positive and negative feedback. Additionally, consultations were extended to neighboring local communities, smallholders and plantations, affected government agencies, contractors, vendors, and suppliers to ensure all affected stakeholders were adequately engaged. Based on the available records, there was clear evidence of the involvement of affected parties. Their attendance in stakeholder consultation meetings was documented through attendance sheets, which were verified during the audit. All issues raised and discussed during the consultations were also recorded in	☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the final SIA Report. A new and updated SIA was also conducted from 24 to 28 February 2025 by the SD Guthrie Sustainable Compliance Unit, Group Sustainability Department. The assessment was reviewed based on the previous assessment conducted in 2013, taking into consideration changes in demographics, surrounding villages, and the company's area of social responsibility. The stakeholders consulted during the SIA included estate workers from various job categories such as drivers, sprayers, harvesters, mandores, general workers, loaders, HUMANA teachers, kindergarten teachers, crèche staff, workers' representatives from SPIEU, representatives from Social Dialogue, Auxiliary Police (AP), villagers, neighbouring estates, smallholders, contractors, and suppliers. Some of the positive feedback highlighted during the assessment included improved housing conditions, free provision of PPE, good relationships between workers and management, and improvements by the Gender Committee in providing kitchen allowances to non-working housewives. For the supply base estates, environmental assessments were carried out to evaluate and analyze the operational impacts on soil, water, and air associated with the organization's activities. The Environmental Aspects Identification (EAI) process included consultation with stakeholders on topics such as environmental aspects and impacts, pollution control measures, Emergency Response Team (ERT) readiness, High Conservation Value (HCV) area management, and land use. Internal stakeholders such as worker representatives, ethnic leaders, and estate management were actively involved, along with external stakeholders from government agencies, neighbouring estates, local communities, suppliers,	

			and contractors. No environmental issues were reported during the stakeholder meetings, as confirmed by the minutes of meetings, indicating that the current mitigation and management strategies are effective. Environmental documentation such as the Environmental Impact Evaluation (EIE), Environmental Impact Assessment (EIA), Environmental Management Action Plans, and Pollution Prevention Plans—covering upstream activities (such as Fresh Fruit Bunch (FFB) reception) to downstream processes were reviewed as part of the environmental management review. The latest review by POM management took place on January 2026 in relation to the repair of the office concrete building. The identification and evaluation of environmental aspects and impacts were conducted across all operational activities and processes at the mill. Significant environmental receptors, such as boiler stack emissions contributing to air pollution and palm oil mill effluent (POME) discharges that could affect soil and water quality, were specifically assessed. These reviews are integral to ensuring that potential environmental impacts are effectively identified, evaluated, and mitigated.	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		Binuang CU continues to demonstrate a strong commitment to social and environmental responsibility through the consistent review and update of its Social Management Action Plans on an annual basis. These reviews incorporate feedback from various platforms, including External Stakeholder Meetings, Social Dialogues, Occupational Safety and Health (OSH) Committee Meetings, and Gender Committee Meetings.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Key social issues monitored and managed include the implementation of ILO indicators, grievance mechanisms, harvesting rate transparency, replanting activities, community livelihood improvement, and complaints from local communities. The review process is participatory, involving internal stakeholders such as managers, assistant managers, and sustainability teams, as well as external stakeholders like government agencies, neighboring estates, local communities, suppliers, and contractors. These sessions were attended by a comprehensive group of stakeholders including estate and mill representatives, workers, management, government officials, schools, NGOs, indigenous communities, villagers, contractors, suppliers, and neighboring estates. The outcomes of these consultations are clearly documented, with all stakeholder feedback systematically integrated into the SIA and EAI Action Plans	☐ Not Applicable (justification required)
Criterion 3.5: A system for managing human resources is in place.				
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		SD Guthrie has made available and followed the Workforce Management Unit Liaison & Recruitment Procedures i.e. : • HRUM – Hiring Guide Local Workers Version 2 dated 30/08/2023. • Hiring Foreign Workers – SOPP Workforce Management Unit, WMU-SOPP dated 12/04/2021. • Termination – Industry Relation Manual – 08. Misconduct and Discipline. • Migrant Worker Responsible Recruitment Procedure dated January 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The recruitment process was clearly stated in the procedure where the recruitment was based age, medical fitness and etc. • There is no discrimination based on religion, gender, nationality and etc during their recruitment. • The recruitment process is based on skills, capabilities, medical fitness necessary and etc. • Meanwhile, for promotion process are available for the local & foreign workers in the amended procedures under "Title: Career Progression Workers Level", dated 01/01/2020. SD Guthrie has also implemented Group Sustainability & Quality Policy Statement signed by Group Managing Director dated September 2024, where the management is committed to contributing to a better society includes respecting, upholding & no-exploitation of fundamental human rights, providing safe and healthy workplaces and protecting workers' welfare and engaging and empowering communities.	
3.5.2	Employment procedures are implemented and records are maintained.		Employment procedures for requirement of local and migrant workers as below: i)Local workers – Guidelines for Hiring Local Workers, 01/12/2019 ii)Migrant/Foreign workers – Foreign Workers Recruitment SOP, WMU/SOPP/DEC17/R3, 15/12/2017 For local workers, application form, employment interview, assessment form, medical check-up report and employment contract was sighted for new recruited employees. For foreign/migrant workers, the requirement processes same with local workers with additional on approval of Indonesian government, permit, and induction. Sampled latest recruitment of local worker in Tingkayu Estate as harvester. A copy of identification card was kept as record.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Interviewed with the clerk confirmed that if there is any job vacancy available, they will publish a job vacancy advertisement at the places nearby the villages. Sampled latest recruitment of local worker in Tingkayu Estate as harvester. A copy of identification card was kept as record. Interviewed with the clerk confirmed that if there is any job vacancy available, they will publish a job vacancy advertisement at the places nearby the villages. Sampled latest recruitment of local worker in Binuang POM as General Worker. Sampled latest recruitment of two (2) Indonesian worker in Jeleta Bumi Estate w as harvester. A copy of identification card was kept as record. Interviewed with the clerk confirmed that if there is any job vacancy available, they will publish a job vacancy advertisement at the places nearby the villages. Sampled latest recruitment of six (6) Indonesian workers in Sungang Estate as harvester. A copy of identification card was kept as record. Interviewed with the clerk confirmed that if there is any job vacancy available, they will publish a job vacancy advertisement at the places nearby the villages. Sampled latest recruitment of local worker in Binuang Estate as harvester. A copy of identification card was kept as record. Interviewed with the clerk confirmed that if there is any job vacancy available, they will publish a job vacancy advertisement at the places nearby the villages. For foreign workers managed by Workforce Management Unit (WMU). SD Guthrie mechanism on responsible migrant workers recruitment that includes monitoring and due diligence of the recruitment agency dated 13/07/2022 (*Based on Letter of Appointment (LOA) – Responsible Recruitment for Indonesian*	

			Worker Supply).	
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		The estates had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, as well as CHRA reports were verified during the assessment. HIRARC is subject for a review in event of change in work process, revision/changes in legislative requirement and occurrence of accidents The HIRARC covers the following estates activities and operations among others; • Palm /bunch census • Harvesting & collection • Circle /selective spraying • Transportation workers • Confined space / Walking palm to palm • Drainage–machine / Loose fruit collection • In field machine 10 mt • Compound sanitation/Water catchment • Fertilizer application / Chemical mixing • Replanting / Nursery / grass cutting • Bridge maintenance / Workers quarters • Water treatment plant / Workshop operations • ST 102 spraying / STGEO - Spraying The estates had list of review on HIRARC dated Jan 2026 respectively for the estates. Amendments are summarized in a list detailing dates and reasons for updates. Similarly, the HIRARC for the mill was formalized on in 2008 with review made annually. The significant and routine activities	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			for mill were adequately covered with details among others as follows; • Crop reception – Weighbridge / Ramp • Engine Room/Workshop • Fruit Handling / Product storage • Sterilizer / Laboratory • Threshing / Water treatment • Clarification / Oil Room / Boiler house • Effluent Treatment Pond • Confined space / Working at height. Appropriate risk control measures were determined and implemented for the respective activities and operation. Most of the moving part and rotating machinery were installed with machine guarding and properly covered. Appropriate administrative controls such as safety signage were displayed at all workstations in the mill and estate office and workshop. In general, the control measures were appropriate to the identified risks. The estates and mill held respective audiometric tests	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		The effectiveness of implementation health & safety plan has been monitored by daily basis. All the precaution i.e., safety signboard, pictorial safety standards, PPE, etc has been published and display at workplace areas (notice board, muster call, etc). CU also monitored safety risk in workplace operation by monthly basis. SD Guthrie Health and Safety plan among others include the following: • To ensure zero fatality • Program Intervention Major 5 Incentive to employees proactive in reporting hazards. Sharing of incidence. • Zero environment and governance non-compliance	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The implementation of OSH plan was monitored by internal audits conducted by OSH officers from GSD / RSUM department. The OSHA plan among others initiated by the estates/mill are as follows; • OSH Legal Compliance - Review all relevant legal compliance • Emergency Response Plan ERP - Training/Fire drill / Enforcement Visit • OSH Management System - Review documentation/HIRARC review /Contractor performance towards ESH • Risk Management - Identify High Risk Area • Maintenance/Hygiene Tech/Noise monitoring • Accident Investigation – Reporting Accident Investigation/JKKP 8/6 submission. **Verification of NCR raised in previous audit 2025** **Verification** Site visit to all the estates confirmed availability of items and equipment and stored in a proper container to include life jackets, lifebuoys and throw rope of 30 meters. Safety signages showing reminders and prohibition practices such as No Unauthorized Access, Slippery Surface, Deep Water and possibility of emergence of Crocodile) were displayed at the mill and the 4 estates. Physical barriers in the form of hand railing along walking paths leading to the water pump platform were also present. All estates had made available checklist for the water intake station treatment and for river sampling beginning May 2025. And compiled in the workplace inspection records prior to the ESH meetings. Tingkayu Estate in addition has provided a provision of 1 unit	

			Pontoon boat RM25K for water intake and other uses in the relation to the water management. HIRARC was updated to reflect the fall hazard and ensure engineering controls are prioritized. A Group training was provided on 23/04/2026 in presence of 42 personnel headed by BOMBA personnel from Balai Kunak held at KGTI both SOU 28 & SOU 29. The training covers subject among others • type of water bodies, danger at water, • technique in saving others with mock drill. • Emergency Procedure was also explained to those present. • Floating Preventive technique was also deliberated. • Prevention measures were highlighted for guidance and knowledge of others. A similar training session was organised dated 23/04/2025 titled Hazard identification and risk assessment at wate pump extraction area by RSUM En Mxxx Sxxx attended by 15 employees. Training for Tingkayu Estate was made internally on 23/04/2026 and 05/05/2026 relating to the same subject for an in depth. Training by Jelata Bumi Estate was provided on water intake and sampling dated 13/02/2026 for a total of 10 employees. In Sungang Estate an internal training was made on 23/04/2025 titled 'Mock Drill' Keselamatan Air. A training by Binuang Estate was held dated 23/04/2025 for the similar program. ***As such the NCR raised is closed and concluded.***	
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 operating units visited have conducted a comprehensive training needs analysis for all employees, management, and contractors. This analysis was conducted based on individual job designations, aligning the identified training with the specific requirements of each role to ensure relevance and effectiveness. The training needs were categorized for management, employees, and contractors, and have been systematically programmed for delivery throughout FY 2025 and 2026. The training programs identified are designed to cover key areas, including safety and health protocols, environmental management, and social responsibility, reflecting the company's commitment to regulatory compliance and continuous improvement. Especially, the inclusion of gender-specific training demonstrates the operating unit's proactive approach to promoting diversity, inclusivity, and gender sensitivity in the workplace. These sessions were observed to actively involve both staff and workers, adopting a more inclusive and knowledgeable workforce. Specialized training courses for contractors, encompassing critical areas such as human rights implementation, Occupational Health and Safety (OHS), workplace discipline, and waste management, have been systematically integrated into the training schedule. These courses are essential not only to ensure compliance with legal and regulatory frameworks but also to promote a culture of safety, respect for human rights, and environmental responsibility among contractors and their workers. It is important to note that there are no scheme smallholders or out growers within the CU, which simplifies the training focus but also underscores the responsibility of ensuring that all internal stakeholders and contractors are well-equipped with the necessary skills and knowledge.	☒ 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.	•	Binuang POM • PPE awareness training on 12/01/2026 • Ergonomic training 02/03/2026 • OSH committee on 11/03/2026 • Chemical handling training on 31/03/2026 Jeleta Bumi Estate • COBC awareness training on 27/01/2026. • Grievances training on 22/04/2026 • RSPO awareness training on 28/01/2026 Tingkayu Estate • RSPO & ILO awareness training on 31/01/2026 • Contractor vendor training on 22/01/2026 • Chemical handling training on 30/02/2026 • 1st aider training on 10/03/2026 Sungang Estate • Training for manuring on 15/01/2026 • Training for spraying on 16/01/2026 • COBC & ILO training on 17/01/2026 • Grievance training on 17/01/2026 • Salary refresher training on 20/01/2026 • SW management training on 23/01/20206 Binuang Estate • Chemical handling training on 03/01/2026 • SW management training on 03/01/2026 • Induction training on 05/01/2026 • RSPO & policy awareness training on 16/01/2026	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• COBC training on 17/01/2026	
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.		Appropriate training related to the implementation of the Supply Chain Certification Standard (SCCS) has been conducted to ensure personnel involved in critical tasks are adequately informed. A session titled *Penerangan Berkaitan RSPO MSPO SCCS* was held on 22/04/2026, delivered by Engineer Manager of KKS Binuang to contractors. On the 15/04/2026, training was also extended to the person in charge handling critical task such as weighbridge operator, AP, QA & staff, which included participation from the staff person-in-charge, ensuring both internal and external stakeholders were briefed accordingly.	☒ 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		Binuang Palm Oil Mill (POM) has successfully continued to operate under the Identity Preserved (IP) supply chain model, which requires strict traceability of certified Fresh Fruit Bunches (FFB) from identified sources. The certified FFB supplied to Binuang POM originates exclusively from the following estates: • Binuang Estate • Sungang Estate • Tingkayu Estate • Jeleta Bumi Estate • Mostyn Estate (diversion crop from SOU Giram) This clear segregation and traceability of certified FFB from specific, RSPO-certified estates confirm that Binuang POM meets the requirements for the Identity Preserved supply chain system.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	separating them, the inly MB Module is applicable.		During the RSPO Principles & Criteria (P&C) assessment, the audit team thoroughly verified: • The volumes and traceable sources of certified FFB delivered to the mill, • The implementation of processing controls to prevent mixing with non-certified materials, and • The documentation and traceability of volume sales of RSPO-certified products. The results confirmed full compliance with the Identity Preserved model, demonstrating Binuang POM's ongoing commitment to traceability, integrity of certified supply, and adherence to RSPO supply chain requirements.	
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.		Binuang Palm Oil Mill (POM) has continued to maintain the Identity Preserved (IP) supply chain model for its mill operations, ensuring full traceability of certified Fresh Fruit Bunches (FFB) from its own certified estates, namely: • Binuang Estate • Sungang Estate • Tingkayu Estate • Jeleta Bumi Estate In addition, the mill also received certified FFB as a diversion crop from Mostyn Estate under SOU Giram, which remains traceable and properly documented in accordance with RSPO requirements. However, it is important to note that while the mill operations continue under the Identity Preserved (IP) model, Binuang	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			POM is currently certified under the Mass Balance (MB) model for trading purposes only. This means that although the physical segregation of certified FFB is maintained at the operational level, the sales and trading of RSPO-certified products can be conducted under the Mass Balance model. This arrangement reflects the mill's compliance with RSPO Supply Chain Certification requirements, and demonstrates that Binuang POM continues to uphold transparency, traceability, and responsible sourcing throughout its operations and supply chain documentation.	
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		Refer table 3.6 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		The mill has been verified to meet the RSPO Supply Chain registration and reporting requirements via the RSPO PRISMA platform. As of the audit, the supply chain license was found to be valid and active, with the following registration details: • RSPO PRISMA License Number: LIC25-00005499 (previous license – expired)) & LIC25-00024086 (active license) • License Status: Active • License Type: P&C (Principles & Criteria)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			• Certification Body: SIRIM QAS International Sdn Bhd
			• Certificate Number: RSPO-PC 00116
			• Audit ID: PC25-003138
			• License Validity:
			  ○ Start Date: 12-Sep-2025
			  ○ End Date: 12-Jul-2026
			
			Organisation Information:
			• Organisation Name: SD Guthrie Berhad
			• RSPO Membership Number: 1-0008-04-000-00
			• Parent Entity: SD Guthrie Berhad
			• Registered Address: Main Tower, Level 11, Plantation Tower No.2, Jalan PJU 1A/7, Ara Damansara, Petaling Jaya, Selangor Darul Ehsan, 47301
			
			This confirms that the mill is in full compliance with RSPO registration, certification, and reporting obligations through the RSPO PRISMA system, thereby upholding transparency and traceability within its certified supply chain.
				☐ 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		SOU Binuang has established a detailed and comprehensive procedure to ensure full implementation of the applicable RSPO supply chain model, titled "Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia", version 03, This document was approved and made effective in June 2024 and remains the cornerstone for ensuring traceability and compliance with RSPO requirements under both the Identity Preserved (IP) and Mass Balance (MB) models. The procedure encompasses various clauses: • Clause 3.0 defines the scope, • Clause 4.0 outlines the responsibility for RSPO SCC implementation, assigning it to the head of the operating unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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 contamination in the IP mill.		• Clause 5.0 deals with control of documents and records, including weighbridge tickets, consignment notes, training records, and contracts, with record retention set at 10 years. It also identifies critical control points (CCPs) such as weighbridges at estates and mills, admin offices, ramps, CPO dispatch areas, CPO storage tanks, and kernel silos. • Clause 6.0 explains the delivery process of FFB from estates and includes relevant documentation, flowcharts for crop diversion, and a list of mills with their respective supply chain models. • Clause 7.0 details the receiving of FFB at the mill, the list of supply bases, rules for diverted FFB, and associated records. • Clause 8.0 addresses ISCC-compliant waste and residue materials. • Clause 9.0 describes process monitoring, ensuring no mixing of certified and non-certified FFBs for IP mills and providing guidelines for MB model implementation. • Clause 10.0 covers product dispatch, which must align with contracts allocated by the Global Trading & Marketing (GTM) department. • Clause 11.0 handles non-conforming products and documentation, requiring RSPO product downgrades if necessary. • Clause 12.0 governs product claims, ensuring alignment with RSPO market communication and claim rules. • Clause 13.0 outlines the use of outsourced contractors and includes a documented list of transporters for CPO and PK. • Clause 14.0 mandates training for personnel managing tasks at CCPs. • Clause 15.0 allows for reclassification of the mill's RSPO/SPO supply chain model, subject to notification to	

			Certification Bodies (CBs) and documentation of all communications. • Clauses 16.0 to 20.0 cover production volume, conversion factors, internal audits, complaints, and management reviews, respectively. The procedure is filed under RSPO Supply Chain Manual (SCM/RSPO/SD) and has been updated to include new clauses on ISCC certified waste/residue production. Appropriate training related to the implementation of the Supply Chain Certification Standard (SCCS) has been conducted to ensure personnel involved in critical tasks are adequately informed. A session titled Penerangan Berkaitan RSPO MSPO SCCS, delivered by Engineer Manager of KKS Binuang to contractors. On the 15/04/2026, training was also extended to the person in charge handling critical task such as weighbridge operator, AP, QA & staff, which included participation from the staff person-in-charge, ensuring both internal and external stakeholders were briefed accordingly. Engineer Manager, re appointed on 16/01/2026 holds full responsibility and authority over the implementation of RSPO supply chain requirements at Binuang POM. Interviews with the sustainability committee, mill manager, assistant mill manager, and weighbridge operator confirmed clear understanding and adherence to SCCS. Binuang POM has maintained the Identity Preserved model by processing only RSPO-certified FFBs from certified estates such as Binuang Estate, Sungang Estate, Tingkayu Estate, and Jeleta Bumi Estate. Diversion crops from Mostyn Estate (SOU Giram) are also handled with strict compliance. Although the mill remains operational under the IP model, it has expanded its certification scope to include the Mass Balance model, applicable	

			exclusively for trading purposes, with no non-certified FFBs entering the mill. This dual model strategy allows the mill to maintain traceability and product integrity under the IP model, while leveraging the MB model for market flexibility and trade facilitation of RSPO-certified products. Binuang POM has demonstrated a robust system that upholds RSPO Supply Chain Certification Standard (SCCS) requirements, ensuring both operational excellence and supply chain transparency.	
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		Binuang Palm Oil Mill (BPOM) adheres to the internal audit procedure outlined in the SOP SCCS, as referenced under clause 18.0 of the SOP titled *"Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia"* which was approved and became effective in June 2024. This procedure aligns with the requirements of the RSPO Supply Chain Certification Standard (SCCS). An internal audit was conducted on 10/02/2026 by Team from HQ, and it was carried out in full compliance with the RSPO MYNI 2019 and the RSPO Market Communications and Claims documentation. The audit was conducted thoroughly and resulted zero non-conformities (NCRs). Supporting documents such as the audit attendance sheet, audit plan, and audit notes were verified during the assessment and found to be complete and properly maintained. In accordance with the documented procedure, a management review is required to be conducted annually. The most recent Management Review Meeting was held on 23/02/2026, which consolidated the review for RSPO, RSPO SCCS, and MSPO systems.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	audit records and reports.		The key points discussed during the management review included: • Internal Audit Results: No findings or non-conformities were reported. • Customer Feedback: A data analysis of customer satisfaction surveys—particularly concerning RSPO Certified Sustainable Palm Oil (CSPO)—indicated positive results in relation to contract fulfilment, timely product delivery, and dispatch documentation accuracy. • Follow-Up from Previous Meeting: Updates were provided based on the previous management review held on 23/02/2026. • Organizational Changes: No significant structural changes were reported, except for the transfer of the Assistant Manager. • Recommendations for Improvement: Emphasis was placed on further strengthening the existing supply chain system to enhance overall efficiency and compliance. The internal audit and management review processes reflect BPOM's strong commitment to continuous improvement, compliance with RSPO standards, and effective supply chain governance.	
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The ill shall have a mechanism in place		BPOM had continued to receive certified FFB from own Estate which is Binuang Estate, Jeleta Bumi, Tingkayu Estate and Sungang Estate and crop diversion from its own sister estates i.e Mostyn. Sighted sample FFB consignment note for Binuang Estate, Jeleta Bumi, Tingkayu Estate and Sungang Estate. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number. Monitoring records titled as	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	for handling of non-conforming FFB and/or documents.		*"RSPO & MSPO Mass Balancing Records for Oil Mills"* has recorded the tonnage of certified FFB and its supplying estate.	
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 procedure in handling of sale and delivery was sighted and found adequate. Sales activities usually handled by SD Guthrie and Global Trading Department (HQ) on behalf of Binuang POM. Sample of deliveries document were sighted during the audit, and it was found all related information were adequate. Binuang POM's RSPO certificate number and product name together with model used were stated in the delivery documents.	☒ 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		There are 1 outsource company CPO and PK transporter (agreement sign on December 2025 and valid until 31/12/2028). The agreement document was available and communication on the RSPO supply chain requirement were	☒ Conform ☐ Major Nonconformity

	third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited		communicated to them. Record of training dated 22/04/2026 for transporter contractor was sighted by the auditor. i) There is contract document between Binuang POM and the transporters. Stated in clause 16.6- records and audit that the contractor agrees that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary. ii) The RSPO Supply Chain procedure has described on Para 13.0 Outsource Contractor and briefed to the contractor on date 22/04/2026.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	CBs to the respective operations, systems, and all information, when this is announced in advance.			
3.8.10	The mill shall record the names and contact t details of all contractors used for the physical handling of RSPO certified oil palm products.		List of stakeholders updated in January 2026 has detailed in all contractors used for the processing or physical handling of RSPO certified oil palm products. Among the contractors verified which is currently CPO & PK transporter	☒ 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 contractors 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.		The mill has demonstrated compliance with the RSPO Supply Chain Certification Standard through the maintenance of accurate, complete, up-to-date, and accessible records and reports covering all relevant aspects of the supply chain requirements. Sighted documents such as CPO and PK delivery notes, weighbridge tickets, production data, internal audit	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	(ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. (iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. (iv) For Mass Balance Module, the mill: a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)		reports, and management review records were all found to be current and systematically maintained. In alignment with clause (ii) of the standard, the mill retains all relevant records for more than two years, as stipulated in the Standard Operating Procedure titled *"Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia"*), approved and effective since June 2024. This ensures traceability and compliance with legal, regulatory, and RSPO requirements. For the Identity Preserved (IP) module, clause (iii) has been fulfilled where all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK are recorded and balanced on a real-time basis. This was verified through records sighted during the audit. Clause (iv), which outlines requirements under the Mass Balance (MB) module, is not applicable to the mill's operations. Binuang POM operates under the Identity Preserved model, and the MB module is only relevant to its trading scope, not the mill's physical processing.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.		Binuang POM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		OER & KER has been updated by daily basis and monthly summary has been used as guidance, All the extraction rates are based on MPOB Calculation as per industry average.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.		Global Trading office informed BPOM by e-mail on the dispatch of RSPO certified CPO/ PK to relevant buyer. The dispatch of the RSPO certified CPO/PK to buyer by Binuang POM were made based on a specific contract. The receiving pit, pipelines and tanks in Binuang POM were thoroughly cleaned, swept and flushed before RSPO certified CPO was pumped in to avoid contamination. Dedicated tanks were used to store RSPO certified CPO produced. For traceability of a specific batch of RSPO certified CPO back to the supplying POM, Binuang POM kept the relevant	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			documents such as the weighbridge ticket, CPO dispatch note, Dispatch oil quality ticket, Authorization from transporter, Borang MPOB L3, CPO dispatch authorization issued by their site.	
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. (ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform		The registration of transaction being carried out by Group Plantation Marketing subordinate using the RSPO Member ID of RSPO_PC _00116 Shipping Announcement in the RSPO IT platform has been carried out by the mills when RSPO certified products are sold as certified to refineries not more than three months after dispatch. Samples of activity ID as per PRISMA data as per below: • TR-5087c1da-4f33 for CSPO • ANN25-00033265 for CSPK Mill receive copy of transaction input to the system on monthly basis based on contract summary (buyer weight being put in). Following sample of shipping announcement had been verified during the audit; (ii) Sighted Remove transaction (remove certified stock) has been made for period 13-Sep-2024 until 11-Sep-2025 for license: LIC25-00005499.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.		The policy to respect human rights is documented in SD Guthrie's Sustainability & Quality Policy Statements dated September 2024 and supported by its Responsible Agriculture Charter (RAC) and Human Rights Charter (HRC 2024) https://www.sdguthrie.com/sustainability/reports-policies-and-statements/, Incorporates inter alia: a) commitment to providing equal opportunities, respecting freedom of association, eradicating any forms of exploitation, respecting community rights and rights of indigenous peoples, protecting rights of children, eliminating violence and sexual harassment. b) The policy to prohibit retaliation against Human Rights Defenders (HRDs) is documented in SD Guthrie's contained in the Policy on the Protection of Human Rights Defenders dated 2024. This Policy provides protection against violence, threats and retaliation to HRDs and individuals acting in good faith to exercise their fundamental human rights, in the course of their engagement with SD Guthrie. c) These policies were communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			contracted security forces during stakeholder meetings, policy briefings and ILO briefing. e) The interview session was conducted with local and foreign check roll workers, contractor workers and it was found that the workers were aware of the policy communicated during training and muster briefings and policies placed publicly on the notice board at housing area and office. It is also being explained during the induction course for the newly arrived workers. f) In addition, through social dialog comprising of POM/estates management and worker representatives who have been elected by the workers themselves as a communication channel between management and workers. The interval of the meeting was at least once monthly . This platform is also used to briefings and engagements regularly regarding HRC implementation. SD Guthrie's commitment to human rights is documented in its Sustainability & Quality Policy Statements dated September 2024 and further supported by the Responsible Agriculture Charter (RAC) and the Human Rights Charter (HRC 2024). These policies outline commitments to equal opportunity, freedom of association, prevention of exploitation, protection of community and indigenous rights, child rights, and elimination of violence and sexual harassment. Additionally, the Policy on the Protection of Human Rights Defenders (2024) ensures protection against violence, threats, and retaliation for individuals acting in good faith to exercise their rights. These policies have been actively communicated across all	

			levels of the workforce, operations, FFB suppliers, and local communities, with strict prohibition of intimidation or harassment including by contracted security personnel during stakeholder engagements and policy briefings. Briefings were recently conducted at multiple sites: Binuang Palm Oil Mill on 20 & 25/4/2026, 26/2/2026 at Binuang Estate, 31/1/2026 at Tingkayu Estate, 27/1/2026 at Jeleta Bumi Estate, and on 17/1/2026 at Sungang Estate. Interviews with both local and foreign workers, including contractors, confirmed awareness of these policies, which are shared during training sessions, muster briefings, and displayed on notice boards. Induction programs for new workers also include explanations of the policies. Furthermore, regular monthly social dialogue meetings between management and elected worker representatives provide an ongoing platform for communication and updates on the implementation of the Human Rights Charter.	
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		There is no evidence of any use of violence or the instigation of violence within the SOU Binuang. This was further verified during interviews held with external stakeholders and security personnel.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.				
4.2.1 (C)	The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.		The Internal Complaint Book was used for employees to lodge complaint pertaining to their houses, however, most complaints on housing were dealt through the On -Line based OPP application available to the workers. Upon verification, there were evidence that the complaints were resolved in a timely and appropriate manner. The External Complaint book, meanwhile, which was meant for external parties was also available and reviewed by the Auditor and found no complaints against the CU from external parties. • The SD Guthrie's Policy on the Protection of Human Rights Defenders dated 2024 specifically provides for the protection of HRDs with the main objective of ensuring SDP internal mechanisms to prevent harm, protect, and respond to complaints made by HRDs. Clause 3.3 of the Policy states that HRDs and individuals acting in good faith to exercise their fundamental human rights, in the course of their engagement with SD Guthrie shall be protected from violence, threats and all forms of retaliation. • Anonymity of complainants and whistleblowers are ensured under the SD Guthrie Code of Business Conduct which provides an avenue to direct the grievances to a Hotline number, toll-free numbers, email, fax, or letters to the Whistleblowing Unit at HQ. • Additionally, SD Guthrie has established complaint	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			channel such as the Suara Kami, Workers Helpline, Whistleblowing and also supported by Social Dialogue (conducted at least fortnightly basis). These channel and mechanism are an alternative independent third-party worker grievance channel with multi-languages and multi-interfaces (toll-free number, SMS and Facebook) that assures worker confidentiality unless personal details are required, where in such situations, consent will be sought. • During the Audit, the Auditor has attempted to access the SD Guthrie Worker Helpline and Suara Kami communication channel via phone call and WhatsApp message. The Auditor were able to communicate with and received responses and favourable reply from the third parties handling both the channels accordingly. Hence, SDG has ensured satisfactory accessibility for workers/public to the Suara Kami hotline and Worker Helpline, their communication being answered in the required language favoured by the caller. The effectiveness of the SDG Worker Helpline and Suara Kami communication channel were confirmed through the interview with workers.	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		To ensure that illiterate parties also understand the procedures, verbal, practical demonstration and pictorial briefings are given are translated into the language the affected parties understand. This was confirmed during interview with workers at SOU Binuang, they were satisfied with the channel provided by SD Guthrie Management as outcome through this channel is fast and effective.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		SOU Binuang has established a clear and structured system for resolving disputes and grievances, guided by the documented procedures “Procedure for Handling Social Issues” and “Carta Aliran Pengendalian Isu Sosial.” The conflict resolution mechanism allows complainants to access independent legal and technical advice, to appoint individuals or groups for support or observation, and to request a third-party mediator. It was confirmed that complainants are consistently kept informed of the progress of their complaints and the actions taken. Several complaints related to housing conditions were reviewed and verified, showing timely and appropriate responses from the management. The actions taken were acknowledged by the complainants either through written signatures or thumbprints. Examples of resolved complaints include: • Tingkayu Estate: ○ Broken door knob for Unit C6 lodged on 20/4/2026, repaired on 23/4/2026) ○ Broken Hall fan (lodged on 8/4/2026, repaired on 8/4/2026) • Jeleta Bumi Estate: ○ Nonfunctioning lamp at house 208 (lodged on 23/4/2026, repaired on 23/4/2026) ○ Leaking kitchen water tank pipe at house	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			187 (lodged on 14/4/2026 and repaired on 14/4/2026)
			• Sungang Estate:
			  ○ Nonfunctioning Main Electric Switch at house 56 (lodged on 12/4/2026, repaired on 13/3/2025)
			  ○ Broken pipe from outside water tank at house R6 (lodged on 11/4/2026, repaired on 14/4/2026)
			• Binuang Estate and POM:
			  ○ Broken kitchen sink at house 119 (lodged on 14/4/2026, repaired on 14/4/2026)
			  ○ Nonfunctioning lamp at house 145 (lodged on 17/4/2026, repaired on 21/4/2065)
			Anonymity and confidentiality for complainants and whistleblowers are safeguarded through the SD Guthrie Code of Business Conduct, which provides access to multiple grievance reporting channels including hotline, toll-free numbers, email, fax, and physical mail addressed to the Whistleblowing Unit at the company's headquarters.
			Based on interviews conducted, it was confirmed that workers are well-informed about the whistleblower policy and are aware of how to use these channels.
			Additionally, the "Suara Kami" helpline is available to both workers and the public as a multi-language, multi-interface grievance platform. This includes toll-free calls, SMS, and even communication through Facebook. It further reinforces the company's commitment to providing accessible, confidential, and effective grievance	

			mechanisms for all stakeholders.	
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.		Grievance Response Standard Operating Procedure (SOP) 2022 states upon failure of negotiation process involving estates management, representatives from the disputed parties, zone heads, third parties and stakeholders, legal proceedings may follow. Paragraph 8 of Appendix 3 of the same document on procedures Handling Land Disputes states that "further negotiation processes may involve independent third parties such as representatives from the Land Office or from other NGOs."	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				
4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.		In 2024/2025, SOU 28 Binuang, through its estates and POM, actively implemented various Corporate Social Responsibility (CSR) initiatives that supported workers' welfare, educational access, cultural inclusion, and community connectivity. These contributions were documented, approved, and implemented across several locations with direct benefits to both workers and the local community.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.				
4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		The legal ownership and the maps to indicate the boundary stone were sighted at Binuang, Jeleta Bumi, Tingkayu and Sungang Estate. The Land Titles for all Estates had been verified, for all Estate (Binuang, Jeleta Bumi, Tingkayu and Sungang Estate), all the land title are originally from Sabah Land Development (after this refer as SLB), then Several Private Company bought the Land from SLB in 1977. For Jeleta Bumi Estate, in 15/12/1984, Syarikat Jeleta Bumi had bought the land from this private company and Syarikat Jeleta Bumi is one of company under Guthrie. In 2007 Guthrie had merged with SD Guthrie. For Sungang Estate and Binuang Estate are actually from Bena Plantation which had bought the land from SLD on 3/10/79 for cocoa planting, The company had changed their names to Tongkah Plantations (M) Sdn Bhd/Harrisons Malaysia on 16/1/90 and also changed the planting material to Oil Palm. At the time, Harrisons Malaysia is a company under Golden Hope (Sabah). In 2007 Golden Hope merged with SD Guthrie. For Tingkayu Estate, it is actually one of the divisions from Mostyn Estate under SOU Giram. The Land Titles for Mostyn estate are originated from 11 Smallholders who sold to Harrisons Malaysian Plantations Sdn Bhd in year 1984-1992. The records of Land Transfer from smallholders to Harrissons Malaysian Plantations Sdn Bhd who then sold the land to Golden Hope plantations in 1991and after which merge with SD Guthrie. in year of 2007 were available and verified.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.		As reported in section 4.4.1 of the checklist, it has been verified that the land under SOU 28 Binuang has been legitimately owned since 1977. The audit team confirmed that there are no land issues related to previous owners, and ownership records have been clearly established and verified. To further validate this, the audit team conducted interviews with relevant external stakeholders, including representatives from nearby villagers, and surrounding smallholders and outgrower i. Feedback from these stakeholders confirmed that no land disputes exist concerning SOU Binuang. The interviews provided consistent assurance that the estates operate without conflict over land rights or boundaries with neighboring communities or smallholders	☒ 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).		As reported under Clause 4.4.1, it has been verified that the land is legitimately owned by SD Guthrie SOU Binuang since 1977. All relevant documentation pertaining to the land acquisition is securely maintained at the SD Guthrie Headquarters in Ara Damansara, with verified copies available at the estate level. Based on interviews conducted with representatives from nearby village and nearby smallholders there were no reported issues or disputes related to land ownership with the local community, villagers, or neighboring estates. Therefore, no further evidence under this clause was deemed necessary.	☒ 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..		No land dispute as mentioned above, hence this requirement is not needed and not applicable for the CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		No land dispute as mentioned above, hence this requirement is not needed and not applicable for the CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		No land dispute as mentioned above, hence this requirement is not needed and not applicable for the CU	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		Based on the Social Impact Assessment (SIA) Report for SOU Binuang and a review of the land title, it was confirmed that no new plantings have been established on local	☒ Conform ☐ Major Nonconformity

			community land. The land has been legitimately owned by SD Guthrie SOU Binuang since 1977, and the audit team verified that there are no outstanding land issues involving previous owners.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.		As reported under Clause 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SD Guthrie SOU Binuang since 1977. All documentation related to the land acquisition is properly maintained at the SD Guthrie Headquarters in Ara Damansara, and a copy of the documents available at the estate office was reviewed and verified by the auditor during the assessment. There were no issues related to land ownership or disputes involving villagers, the local community, or neighbouring estates. This was confirmed through interviews with representatives nearby villagers and surrounding smallholders,. All parties interviewed acknowledged that there were no land conflicts or encroachments involving SOU Binuang. Based on these findings, it can be concluded that no evidence of any land dispute was found, and therefore, the evidence required under this clause was not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement		As reported under Clause 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SD Guthrie SOU Binuang since 1977. All documentation related to the land acquisition is properly maintained at the SD Guthrie Headquarters in Ara Damansara, and a copy of the documents available at the estate office was reviewed and verified by the auditor during the assessment.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. c) Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.		There were no issues related to land ownership or disputes involving villagers, the local community, or neighbouring estates. This was confirmed through interviews with representatives nearby villagers and surrounding smallholders,. All parties interviewed acknowledged that there were no land conflicts or encroachments involving SOU Binuang. Based on these findings, it can be concluded that no evidence of any land dispute was found, and therefore, the evidence required under this clause was not applicable.	☒ Not Applicable (justification required)
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		As reported under Clause 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SD Guthrie SOU Binuang since 1977. All documentation related to the land acquisition is properly maintained at the SD Guthrie Headquarters in Ara Damansara, and a copy of the documents available at the estate office was reviewed and verified by the auditor during the assessment. There were no issues related to land ownership or disputes involving villagers, the local community, or neighbouring	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

			estates. This was confirmed through interviews with representatives nearby villagers and surrounding smallholders,. All parties interviewed acknowledged that there were no land conflicts or encroachments involving SOU Binuang. Based on these findings, it can be concluded that no evidence of any land dispute was found, and therefore, the evidence required under this clause was not applicable.	
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		As reported under Clause 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SD Guthrie SOU Binuang since 1977. All documentation related to the land acquisition is properly maintained at the SD Guthrie Headquarters in Ara Damansara, and a copy of the documents available at the estate office was reviewed and verified by the auditor during the assessment. There were no issues related to land ownership or disputes involving villagers, the local community, or neighbouring estates. This was confirmed through interviews with representatives nearby villagers and surrounding smallholders,. All parties interviewed acknowledged that there were no land conflicts or encroachments involving SOU Binuang. Based on these findings, it can be concluded that no evidence of any land dispute was found, and therefore, the evidence required under this clause was not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		As reported under Clause 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SD Guthrie SOU Binuang since 1977. All documentation related to the land acquisition is properly maintained at the SD Guthrie Headquarters in Ara Damansara, and a copy of the	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			documents available at the estate office was reviewed and verified by the auditor during the assessment. There were no issues related to land ownership or disputes involving villagers, the local community, or neighbouring estates. This was confirmed through interviews with representatives nearby villagers and surrounding smallholders,. All parties interviewed acknowledged that there were no land conflicts or encroachments involving SOU Binuang. Based on these findings, it can be concluded that no evidence of any land dispute was found, and therefore, the evidence required under this clause was not applicable.	☐ 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 was 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.		There were no new lands acquired for plantation and mills after 15/11/2018. The current operation area including mill and estates was as per stated in the land title	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Sustainable Plantation Management System document issued on 1/11/2008 (Version 1) entitled "Procedures for Handling Boundaries Disputes". In accordance with the Procedures for Handling Boundaries Disputes, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the SD Guthrie Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		In accordance with the 'External Communication and Stakeholder Engagement Procedures, April 2024', Procedures for Handling Boundaries Disputes, and Responsible Agriculture Charter – Rev. 2020, the procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at the mill and visited estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		There is no scheme small holding at SOU Binuang. The Fresh Fruit Bunches are supplied from SD Guthrie owned estates which are certified to RSPO.	☒ Conform ☐ Major Nonconformity

				☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Sustainable Plantation Management System document issued on 1/11/2008 (Version 1) entitled "Procedures for Handling Boundaries Disputes". In accordance with the Procedures for Handling Boundaries Disputes, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the SD Guthrie Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.7.2 (C)	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.		There was no issue regarding compensation (monetary or otherwise) with villagers, local community and neighbouring estate. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives from nearby village and smallholders. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause was not available.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		As reported in 4.4.1 of this checklists, it has been verified that the land is now legitimately owned by SD Guthrie SOU Binuang since 1977. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives nearby villagers and smallholders. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause was not available.	☐ 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.		As reported in 4.4.1 of this checklists, it has been verified that the land is now legitimately owned by SD Guthrie SOU Binuang since 1977. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives nearby villagers and smallholders. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause was not available.	☐ 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.		As reported in 4.4.1 of this checklists, it has been verified that the land is now legitimately owned by SD Guthrie SOU Binuang since 1977. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives nearby villagers and smallholders. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause was not available.	☐ 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		As reported in 4.4.1 of this checklists, it has been verified that the land is now legitimately owned by SD Guthrie SOU Binuang since 1977. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara and the copy in the estate was verified by the auditor.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).		There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives nearby villagers and smallholders. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause was not available.	☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).		As reported in 4.4.1 of this checklists, it has been verified that the land is now legitimately owned by SD Guthrie SOU Binuang since 1977. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives nearby villagers and smallholders. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause was not available.	☐ 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.		Fresh Fruit Bunches were supplied from SOU 28 Binuang owned estates, which is Binuang, Jeleta Bumi, Tingkayu and Sungang. Thus, This Indicator is not applicable as Binuang Palm Oil Mill only receives FFB from its own supply within SOU 28 Binuang, and none from third party suppliers.	☒ 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.		This Indicator is not applicable because the Binuang Palm Oil Mill only receives FFB from its own supply within SOU 28 Binuang, and none from third party suppliers.	☒ 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.		This Indicator is not applicable because the Binuang Palm Oil Mill only receives FFB from its own supply within SOU 28 Binuang, and none from third party suppliers.	☒ 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		This Indicator is not applicable because the Binuang Palm Oil Mill only receives FFB from its own supply within SOU 28 Binuang, and none from third party suppliers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	applicable.			
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Interviews were conducted with contractor and consultations with outsider suppliers confirmed that they understood the salient points in the agreement, namely contract duration, rate of payment, their obligations under the contract, etc. They also confirmed that contract entered into are valid, fair and transparent as the terms of payment are being negotiated upon prior to signing. Contract with FFB suppliers were drafted in the English language, which is understood by the suppliers, as verified during interviews.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		All contractors confirmed that payments were received within a reasonable timeframe which is 7-10 days after submission of invoice. And receipts contain specifying price, weight, deductions and amount paid are given.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		The weighing equipment in SOU Binuang has been calibrated annually by a certified third-party, De Metrology Sdn Bhd and remains valid for the following verified locations: Sungang Estate (5th March 2026), and Binuang Estate (9 December 2025). However, it was noted that no weighing equipment is available at Tingkayu Estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		SOU Binuang supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Sighted that latest stakeholder meeting(smallholders) for Jelata Bumi and Tingkayu Estates on 16/4/26, at Sungang and Binuang Estates on 18/4/2026. At POM on 16 & 18/4/2026. The meeting minutes titled 'Minit Mesyuarat Bersama Pekebun Kecil (Smallholder) Bagi Tahun 2026' (also done at Tingkayu) to promote on RSPO certification were sighted. However, currently the Growers and villagers were not in favour in the implementation due to high cost. Their only focus for MSPO first.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		SOU Binuang is IP-certified, and they don't have smallholders in their supply base, hence they don't have smallholder support program.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				

5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		SD Guthrie SOU Binuang supports Independent Smallholders in obtaining certification, where applicable, by ensuring mutual agreements are in place between the unit of certification and the smallholders. These agreements define responsibilities related to the Internal Control System (ICS), certificate ownership, and the handling and sale of certified material. Stakeholder meetings with smallholders (*Mesyuarat Kerjasama Dua Hala*) were held to engage and consult with interested parties, including women and other partners in the supply base, to assess their support needs for livelihood improvement and to promote RSPO certification. Evidence of such engagements includes minutes of meetings and attendance records from sessions where RSPO briefings were conducted for interested smallholders. The meetings took place on the following dates and locations: • 16th April 2026 Smallholder consult briefing at Tingkayu, • 18th April 2024 at Binuang Estate and POM, • 16th April 29026 at Jeleta Bumi Estate • 18th April 2026 at Sungang Estate. • 16th and 18th April 2026 at Binuang POM	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		SD Guthrie SOU Binuang supports Independent Smallholders in achieving certification, where applicable, by ensuring mutual agreements are established between the unit of certification and the smallholders regarding the management of the Internal Control System (ICS), certificate ownership, and the sale of certified material. Stakeholder meetings were conducted to engage interested smallholders, including women and other supply base partners, to assess their needs for livelihood support and to promote RSPO certification. Minutes of meetings with external stakeholders were sighted, showing the attendance of smallholders, during which RSPO briefings were also provided. These meetings were held on the following dates and locations: • 16th April 2026 at Tingkayu, • 18th April 2026 at Binuang Estate and POM, • 16th April 2026 at Jeleta Bumi, • 18th April 2026 at Sungang Estate. • 16th and 18th April 2026 at Binuang POM	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		SD Guthrie SOU Binuang supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Sighted the latest Stakeholder meetings with smallholders only on The Stakeholder (smallholder) meetings were dated 16th April 2026 at Tingkayu and Jeleta Bumi Estates and 18th April 2026 at Sungang and Binuang Estate. POM on 16th and 18th April 2026 to consults with interested smallholders including women or other partners	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			in their supply base to assess their needs for support to improve their livelihoods and to promote on RSPO certification. Also sighted were minutes of external stakeholders which included the attendance of smallholders where briefing on RSPO were also given to interested Smallholders. However, the Growers and villagers were not in favor in the implementation due to high cost. Their only focus for MSPO first.	
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		Evidence exists that the SOU 28 Binuang had provided training to neighbouring Smallholders on pesticide handling. And Replanting. Sighted was training records on Pesticide handling (including safety and PPE) and Replanting technique given to smallholders on 16th and 18th April 2026 at Jelata Bumi, Tingkayu, Sungang and Binuang Estates.	☒ 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 SOU Binuang has created a system to trace their stakeholders around their estates. Growers and smallholders in Sabah are willing to join the WAGS to get certification. SD Guthrie SOU Binuang do have a report and publicly available in their website.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions
Criterion 6.1: Any form of discrimination is prohibited.

6.1.1 (C)	Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.		The policy of human right shall be guided by the commitments spelt out in the Company's in Human Rights Charter (HRC), version 3 ,2024 where stated promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. according to the statement, also will facilitate opportunities for advancement for their employees, especially women by removing barriers to progress and respecting reproductive and maternal rights The policy and HRC was communicated through the morning muster briefing to all workers. Sighted sampled briefing records was conducted at Binuang POM on 7/4/26 (Management), 20/4/26 (Shift B and GW), 25/4/26 (Shift A, GW, Maintenance), Tingkayu Estate 31/1/26, Sungang Estate on 17/1/26, Jeleta Bumi Estate on 27/1/26, and Binuang Estate on 16/1/26. It is also being explained during the induction course for the newly arrived workers. The interview session was conducted with a sample of local and foreign workers. During these sessions, workers were asked detailed questions about their understanding of the policies. All workers confirmed they were aware of the policies and understood their implementation. They reported that the policies were clearly communicated and accessible. Specifically, workers mentioned that they appreciated the emphasis on non-discrimination and the commitment to equal opportunities for all, regardless of their background. The policies were also visibly placed on notice boards in the housing area and office, ensuring that all	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☒ Opportunity for Improvement ☐ Not Applicable (justification required)

			employees could easily refer to them. Additionally, the policies were thoroughly explained during the induction courses for newly arrived workers, ensuring that even the newest members of the workforce were well-informed about their rights and the company's commitments. However, At Jelata Bumi Estate, the process of two-way communication with the 27 non-Muslim communities regarding public holiday arrangements (Good Friday) could be further improved through structured discussion and consultation to enhance stakeholder engagement and ensure mutual understanding of community expectations- thus, OFI has been raised	
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		Apart from compliance with Indicator 6.1.1, which states that all employees shall be treated equally, there was no evidence of discrimination against any employee or group of employees. This was verified through interviews with both local and foreign workers, as well as field observations. Workers confirmed that the payment of wages/salaries, provision of housing, and access to benefits and amenities were implemented fairly. These findings were further supported through the review of pay slips, employment contracts, and the absence of recruitment fee charges for migrant workers. Evidence was also sighted regarding the Workers' Agent agreement between SD Guthrie and Indonesian recruitment agencies, dated 18 September 2024. The agencies involved included PT Cxxx Lxxx, PT Cxxx Rxxx Uxxx, PT Wxxx Kxxx, PT Pxxx Pxxx Pxxx, and PT Dxxx Yxxx Pxxx. The agreement clearly outlined the permissible charges to workers, including costs related to medical checks,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			passports, identification cards, transportation, insurance, visas, ISC (Immigration Security Clearance), flight tickets, and uniforms. Interviews with both Indonesian and Indian workers confirmed their awareness and understanding of these charges, and they expressed satisfaction with the process. SD Guthrie has demonstrated a commitment to the "No Recruitment Fee" policy. This means that all fees such as government levies, medical examinations (FOMEMA), visa processing, immigration clearance, PLKS (Pas Lawatan Kerja Sementara), and travel from the country of origin to the designated SOU are covered by the company. Further confirmation was obtained from interviews with newly recruited Indonesian migrant workers at Tingkayu Estate (8 male workers recruited in March 2026), who verified that they were not charged any recruitment fees. At Sungang interviews with newly recruited Indonesian migrant workers 4 male workers recruited and Binuang Estate 4 male workers recruited on April 2026.	
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 has established a Career Progression framework for workers, both local and foreign. In addition, the company has implemented the Migrant Worker Responsible Recruitment Procedure and Responsible Sourcing Guidelines 2024, which ensure that promotions are based on work performance, suitability, and leadership qualities. The Hiring of Local Workers Procedure and Workforce Management Unit Liaison & Recruitment Procedure further detail the recruitment process for local employees. A promotion record at the office showed that general clerk	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			has been promoted in January 2026 showed an upgrade in grade to Staff, effective January 2026, based on a performance evaluation. Similarly, two promotions at one of the estates were reviewed: (i) from Checkroll Clerk to Clerical Staff, Grade III, and (ii) to Chief Clerk, Grade II, both effective 27 January 2025. All promotions adhered to the terms outlined in the collective agreement (CA) and relevant employment conditions. There is no evidence of discrimination based on religion, gender, nationality, or similar grounds during recruitment. The process is merit-based, considering skills, capabilities, and medical fitness. This was verified through stakeholder consultations, worker interviews, complaints records, and trade union meetings. Job descriptions reviewed were consistent for all workers, regardless of race, religion, or background, reflecting fair and equal treatment.	
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women		Based on interviews with female workers and the Estate Medical Assistant, there was no evidence of pregnancy tests being conducted as a form of discrimination. If a worker who is exposed to chemicals such as sprayers or lab assistants becomes pregnant, she is immediately reassigned to an alternative role that does not involve chemical exposure.	☒ 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.		SD Guthrie (SDG) has demonstrated strong commitment to gender equality and women's protection through its Group Sustainability Policy and Human Rights Charter (HRC) Version 3, 2024. These policies emphasize the	☒ Conform ☐ Major Nonconformity

			advancement of women at all levels and have been communicated through quarterly Gender Committee meetings. A new Terms of Reference (TOR) introduced in January 2024 (superseding the 2014 handbook) defines clearer roles, responsibilities, governance structures, and programs. SDG also released the Gender Committee Guidelines Version 2.0 in January 2024 to enhance the committee's function at all operating units. Gender Committees have been established across the mill and estates, with representatives appointed at each site. Meetings were conducted as follows: • Binuang POM: 13/3/2026 • Tingkayu Estate: 13/2/2026 • Sungang Estate:8/4/2026 • Jeleta Bumi Estate: 21/4/2026 • Binuang Estate: 13/2/2026 These meetings addressed complaints, raised awareness, and explored support for single mothers, older female workers, widows, and retirement plans. A WhatsApp group was also created to facilitate ongoing monitoring. No cases of sexual harassment or violence were reported, and interviews with committee chairpersons confirmed understanding and commitment to their roles.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.6	There is evidence of equal pay for the same work scope		SD Guthrie (SDG) demonstrates its strong commitment to equal opportunities through both the Group Sustainability and Quality Policy Statement and the Human Rights Charter (HRC) Version 3, 2024. These policies clearly affirm that all employees shall be treated fairly in terms of recruitment,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			career progression, and employment conditions—regardless of race, caste, nationality, gender, physical attributes, sexual orientation, union affiliation, political opinion, religion, or age. Both policies are prominently displayed on notice boards at the operating units in Bahasa Malaysia and English to ensure accessibility and transparency for all workers. This commitment is reflected in actual workplace practices. Interviews with both local (male and female) and migrant workers (from Indonesia, Philippines) confirmed that equal pay is provided for equivalent work. For example, all members of sprayer gangs are paid the same daily rate, while harvesters across the estates receive uniform payment rates, with the only difference based on the height of the palms they work on. General workers at both the mill and estate levels are paid according to the Minimum Wages Order 2024. These findings, supported by interviews and documentation reviews, provide clear evidence that SDG ensures fair and consistent pay practices across its workforce, fully aligned with its stated policies on equality and non-discrimination.	☐ 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.		SOU Binuang has complied with all legal labour requirements and the Collective Agreement under the Sabah Plantation Industry Employees Union (SPIEU) for the period from 1 January 2020 to 31 December 2022, with the revision of a new agreement currently in progress. Compliance covers key aspects such as regular working hours, wage deductions, overtime, sick leave, holiday entitlements, maternity leave, dismissal procedures, notice periods, and other statutory labour requirements. Workers' wages are documented through monthly pay slips, which detail the employee's name, pay month, income (basic salary, overtime, reimbursements, allowances), deductions (e.g., EPF, SOCSO, EIS), net salary, and leave records. These pay conditions are specified in employment contracts and explained during induction. All related documents and collective agreements are provided in languages understood by the workers. Samples of workers' pay slips for Nov 2025, Jan 2026, Mar 2026 and Apr 2026 were reviewed and confirmed to align with the Minimum Wages Order 2024 and the Sabah Labour Ordinance. These included both Malaysian and Indonesian workers, male and female, across different job roles and operating units	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national		Contracts and conditions of employment are contained in employment contracts signed between the Binuang CU on one hand, and their workers on the other. The employment contracts sampled were prepared in either Bahasa Malaysia/Indonesia or in dual-language, namely English and the language commonly used in the worker's country of origin.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☒ Opportunity for Improvement ☐ Not Applicable (justification required)

	legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members		Among others, the contracts defined the regular working hours, deductions, overtime, EPF/SOCSO contribution, sick leave, holiday entitlement, maternity leave, notice of termination of contract & time of payment of wages, etc. in compliance with Employment Act, 1955 and Collective Agreement under Sabah Plantation Industry Employees Union (SPIEU) from 01/01/2020 to 31/12/2022. The sampled contracts sighted during the audit were as indicator 6.2.1. Payroll documents, namely the payslip, also give accurate information on compensation for all work done. This includes those who receive daily-rated wages, piece rated wages, payment for any overtime work done, and public holiday pay. Also confirmed via sampled payslips that wages were paid in compliance with national legal requirements. Salary deductions and overtime were in accordance with the relevant laws (SOCSO, EPF, EIS) and Labour Office permits. None of the sampled workers had any family members performing work. ▪ Employment contracts template, "Employment Contract Extension for Foreign Worker (Peninsular – Indonesia/Philippine) ▪ Check-roll records, Estate/mill daily attendance report Employee Master List, SEMUA report. During document verification at Tingkayu Estate, the auditor reviewed the leave records of a female worker, who had taken unpaid leave from 23 March 2026 until 10 April 2026 to perform Umrah. Within the unpaid leave period, there was	

			one public holiday, namely the TYT Sabah public holiday. Verification of payroll records showed that the public holiday was not paid to the worker. Based on the requirements of the Sabah Labour Ordinance (Cap 67), the practice was still considered legally compliant, as public holiday payment is not applicable when unpaid leave is taken immediately before and after the public holiday. Several training on leave has been made by CU to employees. However, further assessment by the auditor noted that the worker still had a significant balance of annual leave entitlement available but had instead opted to take unpaid leave. This situation raised concerns regarding workers' awareness and understanding of annual leave entitlement and whether sufficient information and explanation on leave entitlements had been communicated effectively by the employer – thus OFI has been raised	
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		However, during a field visit and interview session with Driver an employee of Contractor FFB transporter, the employee is unable to differentiate between Annual Leave and Public Holiday entitlement. He was not aware of annual leave entitlement, had never applied for annual leave, and had never received any payment related to annual leave from his employer. He further explained that whenever he is absent from work, he normally took unpaid leave. The auditor also interviewed the owner of Contractor, who	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			likewise unable to clearly differentiate between Public Holidays and Annual leave entitlement. He admitted and acknowledged that the Company did not provide payment of annual leave entitlement to the workers. Further verification of Payslips for employees of Contractor for months of December 2025, January 2026, February 2026 and March 2026 revealed non-payment of wages for annual leave and sick leave taken by the employees, indicating non-compliance with Section 104D (Payment of Annual leave) and Section 104E (Payment of Sick Leave) of Sabah Labour Ordinance (Cap 67): **Hence, a Major NCR (ISMA 01/2026) against Indicator 6.2.3 is therefore raised.**	
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure		The Binuang CU provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to all workers stipulated with Workers Housing Management Procedure dated 30/06/2022. Workers quarters inspection was conducted weekly by the PIOA (inspection by Medical Assistant) and using the Housing Complex/ Nest/ Community Hall Weekly Inspection Checklists. This inspection will be followed up by EWC (Estate Welfare Committee) using Housing Unit Inspection via three months once. Any issues found during the inspection was remarked in the checklist and action will be taken accordingly. Sighted latest weekly inspection and VMO visit was carried out:	☒ Conform ☐ 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,		All the workers have been provided with 10kg of rice once every two months as per company's policy. Interviewed with the workers confirmed that they are easily access to	☒ Conform ☐ Major Nonconformity

	sufficient and affordable food.		adequate, sufficient and affordable foods where the estates sundry shop.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.6	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist		Binuang CU has followed the Collective Agreement under Sabah Plantation Industry Employees Union (SPIEU) which is payment of the wages following the Minimum Wages Order 2024. As per current situation in Malaysia, all workers in Binuang CU have been paid by following the Minimum Wages Order 2024. Prevailing wages per months calculations based on SOU basis. The total received per months for Local Workers is RM 2,288.99 and for Migrant Workers RM 2,469.70.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.7	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal		Employment contracts detailing payments and conditions of employment available to the permanent workers employed as per samples sighted in indicator 6.2.1 above. No casual, temporary and day labour employed within all operating units within Binuang 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		Recognition of freedom of association is available in SDG Human Rights Charter 2024. Paragraph 3.2.5 states commitment to respect freedom of association, respecting the rights of employees to form and join unions and bargain collectively. The company respects the rights of all personnel to form and join trade unions of their choice to bargain collectively, and the workers have their freedom to join the SPIEU union. During the interview with sampled local and foreign workers, there is no evidence received that there is restriction from the company to allow workers to join trade union. The workers have their freedom to join the union.	☒ 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		SOU Binuang complies with the national and international standards on workers' freedom of association and collective bargaining. The workers are represented by the Sabah Plantation Industry Employees Union (SPIEU), an independent and recognized trade union that includes both local and migrant workers. SPIEU representation is officially acknowledged by Binuang CU, and its membership is open to all workers regardless of nationality or employment category. Union representatives are elected through SPIEU's own mechanisms and operate independently of management interference. Union engagement and collective bargaining mechanisms are effectively practiced. Documented evidence of union activities was sighted during the audit. Meetings between SPIEU and the employer are conducted regularly and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			documented in the national language (Bahasa Malaysia). These meetings were attended by relevant stakeholders including estate/palm oil mill management, SPIEU representatives, and elected worker representatives. Interview with the current SPIEU chairman at the CU level confirmed that the union operates without restrictions and that management fully respects workers' rights to join unions and engage in collective bargaining, consistent with ILO Conventions 87 and 98. In parallel with union engagement, Binuang CU has established and institutionalized a Social Dialogue platform that includes the palm oil mill (POM) and estate management, local and migrant worker representatives (including gender reps), and other functional representatives. The Social Dialogue serves as an internal mechanism for two-way communication and grievance resolution. Representatives are elected democratically by workers, and meetings are scheduled every quarter. All meetings were conducted as per established protocols. The Social Dialogue platform is supported by the Social Dialogue Online Tracking System (SDOTS), which logs the issues raised, records follow-up actions, and tracks resolution timelines. Interviews with sampled workers confirmed that the most common issues raised include safety matters, accommodation conditions, transportation, and welfare facilities. It was verified that routine issues were addressed within 3–7 days depending on complexity. Issues requiring policy amendments, structural changes, or CAPEX (Capital Expenditure) proposals are escalated to regional or HQ levels for further deliberation.	

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 the Workers Union Representatives (SPIEU Chairman and SPIEU Secretary) as well as the Workers' Representatives under the Social Dialogue platform confirmed that their appointments were the result of independent elections conducted among the workers across the mill and estates. These elections were carried out transparently and without interference from the management, ensuring full compliance with the principles of freedom of association and collective representation	☒ 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		SOU Binuang has adopted and implemented the SD Guthrie (SDG) Human Rights Charter Version 3 (2024), which includes specific commitments under Clause 3.3 – *Respect and Uphold Children's Rights*. These commitments reflect the CU's proactive approach in protecting children from all forms of exploitation and in promoting access to education, in alignment with international human rights standards.	☒ 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		A detailed verification conducted at all estates and the mill under Binuang CU confirmed full compliance with child labour regulations, as there was no evidence of any individual below the age of 18 being employed, either directly by the company or through contractors. The verification involved cross-checking multiple official records, including the workers' master lists, employment contracts, personal files, and payslips. These documents clearly recorded each worker's full identification number	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and date of birth, allowing auditors to confirm their legal working age. In addition to document review, site observations and interviews were conducted with sampled workers, both local and migrant, as well as with management staff at each unit. All interviewed personnel consistently confirmed that only individuals aged 18 and above are employed. Contractors operating within the SOU Binuang were also reviewed, and the same verification process was applied to their workers. No discrepancies were found.	
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		There was no evidence indicating that any individual below the age of 18 years had been employed either directly or indirectly by the estates or the mill under Binuang CU. This compliance was verified through a comprehensive review of multiple documentation sources and field-level validations. The auditor examined the master employee lists from each operating unit, which clearly recorded the workers' names, identification card (IC) or passport numbers, and dates of birth. Further scrutiny of personal files, including copies of official identification documents, confirmed that all workers met the minimum age requirement. Employment contracts were also reviewed and found to be legally compliant, with no signs of falsified or altered age data. Payslips were cross-referenced with employee master lists to confirm consistency and legitimacy. For contractor workers, a random sampling of documentation was conducted. This included reviewing manpower supply records, worker biodata, and payroll	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			records submitted by contractors. The results confirmed that all workers supplied by third-party vendors were above 18 years old. Contractors engaged by Binuang CU are required to adhere strictly to the Vendor Code of Business Conduct and the SDG Human Rights Charter (Version 3, 2024), both of which prohibit child labour and mandate formal compliance monitoring.	
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 of Binuang CU has actively communicated SDG Human Rights Charter (Version 3, 2024) to all relevant stakeholders, placing particular emphasis on its strict "no child labour" policy. This includes educating stakeholders on the risks and negative impacts of child labour, as well as promoting child protection principles. Communication efforts have targeted supervisors, key staff, smallholders, FFB suppliers, and surrounding communities. Verification during the audit confirmed that stakeholder engagement on this matter has been ongoing. Records show stakeholder meetings were held at various sites	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.5: Policies and procedures in place to protect workers' rights.				
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		SD Guthrie has implemented the SDG Human Rights Charter (Version 3, 2024), which emphasizes the creation of a working environment with zero tolerance for sexual harassment, abuse, and any use of violence to resolve conflict. The policy aligns with ILO indicators and has been effectively communicated to workers through structured awareness efforts. Morning muster briefings were conducted to ensure all workers, including both local and foreign employees, were	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			informed.	
6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		SD Guthrie has established the SDG Human Rights Charter (Version 3, 2024), which reflects the company's commitment to respect, support, and uphold fundamental human rights, in alignment with the Universal Declaration of Human Rights and the United Nations Guiding Principles on Business and Human Rights. The Charter outlines the company's responsibility to foster an inclusive and respectful workplace, with particular emphasis on removing barriers to advancement for women and upholding reproductive and maternal rights. This includes providing equal opportunities, promoting gender equality, and creating a safe environment for all employees. To ensure the implementation and understanding of the Human Rights Charter and ILO indicators, the company has conducted extensive communication and awareness sessions through scheduled morning muster briefings across all operating units.	☒ 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		Each operating unit under Binuang CU has conducted assessments for new mothers with infants under 24 months, led by their respective medical or hospital assistants. These assessments were carried out in consultation with the new mothers to evaluate their specific needs and ensure appropriate support. Documentation reviewed during the audit confirmed that such assessments took place at Binuang Palm Oil Mill on 12/1/26, Tingkayu Estate on 28/1/26, Sungang Estate on 17/1/26, Jeleta Bumi Estate on 9/3/26, and Binuang Estate on 2/5/26. The Gender Committee actively supported and participated in these assessments.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Verification of the assessment reports and interviews with new mothers indicated that no specific additional needs were raised, as infants were being cared for in the nurseries provided. Nonetheless, appropriate measures have been taken by the management to support maternal needs where relevant. These include the provision of adequate, private, and hygienic spaces, as well as paid breaks, allowing mothers with infants under 24 months to breastfeed or express and store breast milk comfortably. This demonstrates Binuang CU's proactive approach in addressing the welfare and rights of working mothers, in line with its commitment under the SDG Human Rights Charter.	
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		SD Guthrie (SDG) has introduced the Suara Kami platform as an independent third-party grievance mechanism aimed at providing workers with a safe and accessible avenue to raise concerns. According to the Standard Operating Procedure (SOP) for Suara Kami Helpline dated 15/04/2022, the system is designed to be accessible in multiple languages and through various interfaces including a toll-free number, SMS, and Facebook. It ensures confidentiality of the complainant's identity unless disclosure is necessary in such cases, consent will be obtained from the worker before proceeding. This initiative reflects SDG's commitment to providing a secure, inclusive, and trustworthy mechanism for workers to raise concerns or grievances without fear of retaliation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.				
6.6.1 (C)	All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages		Interviews with both foreign and local workers at Binuang CU confirmed that there are no cases of forced or trafficked labor within the operation. Workers stated that the employment terms and conditions offered were consistent with those presented in their home countries and remained unchanged upon their arrival at the plantations, indicating no contract substitution. Each worker retains possession of their own passport, and it is no longer held by the office or stored in a central passport locker. It was verified at newly recruited Indonesian migrant workers who verified that they were not charged any recruitment fees, supporting compliance with ethical recruitment standards. Overtime is monitored by the company, and workers have the freedom to choose whether or not to work extra hours. Workers also confirmed that they are free to resign and are not penalized for early termination of their contracts, as long as it aligns with the terms outlined in the signed employment agreement. For overtime work in the mill, workers must submit an Overtime Details form, while those intending to work on rest days or public holidays must complete a separate application form. All overtime and special day work must be approved by the Supervisor and Assistant, ensuring proper oversight and voluntary participation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		SD Guthrie (SDG) has implemented the Human Rights Charter 2024, which outlines the company's commitment to upholding fundamental labour and human rights. The Charter, accessible via https://www.sdguthrie.com/beyond-zero , includes commitments to: • Providing equal opportunity • Respecting freedom of association	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			• Eradicating any form of exploitation • Ensuring favourable working conditions • Enhancing safety and health All workers, both local and foreign, undergo induction training prior to starting work, ensuring they are informed of their rights, company policies, and workplace procedures. Interviews with workers confirmed that they are provided with decent living conditions and are treated equally and fairly, with no reports of discrimination. Additionally, there is no evidence of contract substitution, as confirmed during worker interviews. These practices reflect SDG's ongoing commitment to ethical employment and respect for human rights across its operations.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.7: Appropriate health and safety measures are in place.				
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		All the Managers of Estates and Mill were appointed as the Chairman of the ESH committee. The Manager subsequently assigned duties of ESH coordinator to the Assistants or Healthcare Assistant for the down line implementation of ESH practices in the estates. All identified Executives were officially given a letter for such an appointment. All estates and the mill management conduct regular two-way communication with their employees through the quarterly ESH meeting. The dates of meeting held by estates and mill are sighted and was conducted quarterly basis.	☒ 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 procedures for accident and emergencies have been established. There is formation of ERP Team & ERP for all the identified incidences. In addition the procedures have been summarized in a chart flow form and displayed for information of all employees in the estates. They includes emergencies relating fire, chemical spillage, flood,effluent spillage and accident at work place. • Ahli J/Kuasa Pasukan Bertindak Kecemasan 2025 headed by the Estate/Mill Manager • Carta Aliran Pelan Tindakan Kecemasan Semasa Kebakaran • Carta Aliran Pelan Tindakan Kecemasan Semasa Berlaku Banjir • Carta Aliran Pelan Tindakan Kecemasan Semasa Berlaku Tumpahan Kimia • Pelan Tindakan Kecemasan Kerja Atas Pontun / Operasi Air (established dated 23/04/2024) The organization chart for the ERP team was established and displayed for information of the employees. The	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			important telephone contact numbers were also provided therein. Procedure's guidelines were issued by RSUM and amended to tailor to the situation differences in the estates and mill. ERT members received training and practice in emergency procedures appropriate to their respective workplace and degree of risk. The training are conducted by an accredited or qualified organization who can demonstrate their suitability to provide training. Details as provided 3.7.2 The trained personnel for the First Aid were among the employees working as field staff/mandores. The first aid boxes were available at various points in the estate office, workshop, and store. The estates distributed the first aid box to the mandores and brought along to the field during operations. In addition, there are also first aid boxes kept in the office, store and workshops. Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Man Day MC.) This is summarized officially in the JKKP 8. Records are kept for a minimum 10 years in the office. Summary for the year is described in the JKKP 8 a mandatory requirement with submission as follows. Accident Statistics are being maintained in a satisfactory manner	
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		Training and briefing on the operations were provided for workers to educate them on safe working practices. This is also made to ensure that the applicable precautions are adhered. Training for employees is conducted from time to time based on needs through various method such as on-the-job training, briefings, meetings, etc. The staff and workers such as the storekeepers, mill workers, harvesters,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		pruners, field workers, sprayers, fertilizer and rat bait workers were trained and they had understood the hazards involved and how the chemicals should be used in a safe manner. Based on the HIRARC carried out at both estates and the mill the PPE types for the various activities were identified and recommended. • Harvesters - Safety helmet, sickle cover, hand glove. Wellington boots • Sprayers - Respirator, nitrile glove, goggles, wellington boots, apron. • Manurers - Apron, wellington boots, dust mask, nitrile glove. • Mill operators - Safety shoes, earmuff, safety vest, helmet, cotton glove • WTP operator - Safety boots, earmuff, safety vest, helmet, cotton glove, dust mask. The PPE issuance record comprises of the following maintained at the respective estates and mill. • PPE Equipment Card (Returned and received Item) • List of employee and station/job stations • Personal Protective Equipment Matrix (As per NRA) Field visits to the following sites observed compliance to PPE adherence. • Sungang Estate P2014A Harvesting, P 2022C Harvesting and P2022B circle spraying. • Jelata Bumi Estate PR2023A and PR2023C circle spraying at manual weeding respectively, P2020D and P2017B for harvesting operations and PR2023A manuring by Machine Specialist. • Binuang Estate PR2026B Manual weeding and PR2026B LCC planting. • Tingkayu Estate - NKC2 compound fertilizer application at P2007E, Replanting PR2026, Water treatment plant and nursery	☐ Not Applicable (justification required)

			The washroom facilities for all the 4 estates have been established and in use for the chemical handlers as identified. Separate rooms are provided for gender privacy. Interview and observation at the facilities verified compliance of this requirement.	
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection		Both the Estates and Mill in the SOU 28 uses SOCSO for the coverage for the local and foreign workers. The insurance coverage has ceased effective 2018 following the Government directive on the coverage. The SOCSO registration no and no of workers covered as detailed below • Binuang Estate –.for 252 workers • Jelata Bumi Estate –covering 255 workers. • Tingkayu Estate - covering 231 workers. • Sungang Estate –for 202 workers. • Binuang POM for a total of 117 workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Manday MC.) This is summarized officially in the JKKP 8. Records are kept for a minimum 10 years in the office. Summary for the year is described in the JKKP 8 a mandatory requirement with submission as follows. Accident Statistics are being maintained in a satisfactory manner. Details as provided in 6.7.2	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Criterion 7.1: IPM plans are implemented and monitored to ensure effective pest control.				
7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		The Estates continued to monitor the Implementation of Integrated Pest Management (IPM) plans. The estates had in place documented the IPM plan which covered monitoring of pest, control of pest population levels at below threshold levels by using cultural, biological, physical/mechanical and use of pesticides. The plan was guided by SOP titled Chemical Control of Common Oil Palm Pest revised June 2021 on beneficial plant protocol. a) In order to minimize use of insecticides on leaf-eating pest, the estates planted beneficial plants such as *Turnera Subulate, Cassia cobanensis, Antigonon leptopus, Euphorbia heterophylla,* along the roadsides and designated points in the fields and within the nursery perimeter. The plan also advocated single layer EFB mulching to prevent the breeding of rhinoceros beetles. Monthly detection and observation of leaf eating pests, mammalian pests and diseases had been continued. These monthly detection and observations were carried by staff.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		This is not practiced in the estates visited. None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM. The estates have declared this compliance in the status of IPM species invasiveness.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]		There was no land preparation in SOU 28 Mill and Estates by burning ever since SD Guthire Berhad practiced zero burning as per the policy / guidelines in: • Group Biodiversity Policy Statement. Sept 2024 signed by Group Managing Director. • EQMS-SOP-Section B2 - Under felling/clearing & land preparation • Responsible Agriculture Charter Rev 3 - 2024 • Land Preparation for replanting in ARM Manual. SD Guthire Berhad has a policy of no open burning. As advocated, the estates practiced zero burning. In the replants visited during the audit in the Estates, it was evident that all palms were felled, shredded, windrowed and left to decompose. There was no evidence that fire had been used to prepare land for replanting in the estate. No fire was used for waste disposal.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.		Binuang SOU 28 continued to use agrochemicals based on its Agricultural Reference Manual (ARM) Section 15 and 16, SSOP and Pictorial Safety Standard Book (PSS) where written justifications had been provided for various fields operations. The Manual has included a chemical register list which indicates the use of selective products that are specific to the target pest, weed or disease. The procedures also covered the use of PPE when handling the chemicals. The estates continued to use pesticides as per the SOP.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.2 (C)	Records of pesticides use (including		Binuang SOU 28 continued to maintain records to show the types of pesticides used with active ingredients and	☒ Conform

	active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.		their LD50 and where these pesticides had been used, the total quantity, number of applications and active ingredients applied per ha. Pesticides are used only when justified. Areas used were recorded in bin cards, program sheets, chemical register, field cost books and in progress reports. All 4 estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were available for verification. Sampled pesticide application program of usage for herbicide and pesticide in the estates as Chemical Usage in 2025 (Jan - Dec) which includes the record of pesticide used recorded as active ingredients (AI) used All the estates provided commentary notes on the variation of usage with comparison made on monthly and annual basis. Factors of high usage are attributed to faster regeneration of weeds, rainfall pattern, and immature fields maintenance.	☐ 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.		As part of the IPM plans, the quantity of pesticides required for various field conditions are documented and justified in SD Guthire Berhad Agriculture Reference Manual (ARM) Section 16.5. The implementation in the field was consistent with the ARM, and the following practices were adopted by all 4 estates by anestablished growth of beneficial plants (*Cassia cobanensis, Antigonan leptopus and Tunera* to attract natural predators and reduce use of insecticides. During the site visit the auditor observed notable quantity of beneficial plants been planted at average rate of 5.0m/ha.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The estates to reduce the use of pesticides to control rats, uses Barn Owls *(Tyto alba)* instead. Census was conducted and recorded. The current ratio is maintained at 1 box/ 100 ha as per the ARM guidelines and varies from estate to estate.	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		There is no prophylactic use of pesticides. The quantity of agrochemicals required for various field conditions are documented and justified in SD Guthire SOP for estates operations. SOU 28 estates only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical register, it was noted that all pesticides used are of class III & class IV. The use of paraquat had been banned in all estates since 2007.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to: a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which		Binuang SOU 28 only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. The use of paraquat had been banned in all SD Guthrie Berhad estates since 07//11/2006. There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions had been used. On 4 Estates as per the chemical registers and chemical store checks had only class III and IV chemicals while Giram Estate had only Class III & IV chemicals. Based on audit findings, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.		Conventions and paraquat had been used. Hence, the need for judgment of the threat assessment does not apply on the Binuang SOU 28.	
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		Records verified at time of visit showed that pesticides were handled, used and applied by trained persons and as per the MSDS of the pesticide. a) The staff and workers such as the storekeepers, sprayers, fertilizer and rat bait workers were trained, and they had understood the hazards involved and how the chemicals should be used in a safe manner. The trade and generic names of the chemicals were made known to the workers through the MSDS training. It was also noted that MSDS are available at all sites during the audit. Training on pesticide handling and spraying technique was carried out by OSH team and by the Assistant Managers. The training included the safety aspects and usage of PPE when handling with pesticides. Record of training was available for verification. All workers involved in pesticide application were provided with appropriate PPE and replaced when damaged. PPE issue and replacements records were verified by the auditors. From interviews conducted with workers and staffs in the field and stores clerks it was established that	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			they had been trained and were aware of safe handling procedures.	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		The chemical stores in all estates were found to be following the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149). Records of purchase, storage and used were maintained. All the stores were equipped with exhaust fans/well-ventilated, and the door was secured and keys held by only the storekeeper and attendant. Only authorized personnel are allowed to handle the chemicals. All chemicals were segregated, and fertilizers were well stacked. Relevant MSDS/CSDS were available in the stores.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		The procedure SD/SDP/PSQM (ESH)/203-EN1– Scheduled Wastes (Hazardous Waste) Management has been established. Empty containers were despatched as scheduled waste SW409 together with other types of SW presently to DOE approval contractor. Storage and collection documents were sighted and verified.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		Jelata Bumi Estate and Sungang Estate had aerial spraying was used by R&D for control P&D at nursery. Work of aerial spraying (Drone Blanket Spraying) awarded to contractor via Agreement between SD Guthire for estates in Sabah Region dated 09/05/2024. Inclusive therein clauses related to compliance requirement to Road Transport Act 1987, the regulations and guidelines issue by Civil Aviation Authority of Malaysia (CAAM) under the Civil Authority of Malaysia Act 2017 (Act 788) among others.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		The CHRA for the estates and the mill in SOU 28 was conducted. The recommendation from the CHRA is mainly on the training for operators working in laboratory, ETP, WTP, Boiler, workshop, scheduled waste and chemical store. In addition, the assessor recommended medical surveillance be conducted for the categories of employees in the workshop and laboratory and chemicals handlers. Similar CHRA was compiled for the estates with details provided therein. below. The CHRA report among others described requirement of medical surveillance to be made for the listed category of employees. The medical surveillance was carried out on in the CU as follows; Binuang Palm Oil Mill on 21/07/2025 for 11 employees comprising of 7 laboratory operators, 4 kernel operators. All declared FIT to work. Hence no requirement for medical removal protection due to health hazardous side effects. The prior test was made dated 22/07/2024 for a total of 12 employees Binuang Estate on 09/10/2025 for a total of 48 employees comprises of 16 manurers, 20 pesticide sprayers, 3 workshop operators, 1 fogging operators, 3 staff, 1 storekeeper 4 machine specialists. 10 sprayers and manurers being resent for a repeat test and further declared as FIT and continued to perform work. The prior test was made on 17/11/2024 for a total of 54 employees Jelata Bumi Estate on 25/04/2025 for 4 Machine Specialist personnel. Another test was made on 29/09/2025 for a total 44 employees comprising 8 manurers, 4 WTP	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			operators, 2 workshop personnel, 1 nursery mandore, 2 storekeepers, 1 manuring mandore and 26 sprayers. Tingkayu Estate on 09/10/2025 for a total of 41 employees. This list comprises 1 storekeeper, 2 Workshop operators, 3 Engine drivers, 2 WTP operators, 15 pesticide sprayers, 12 manurers, 4 Machine Specialists, 2 tractors drivers. In addition, medical surveillance was made on 19/11/2025 comprising of 2 manurers, 4 pesticide sprayers and 1 workshop operator. The prior surveillance was made on 17/10/2024 for 40 employees. Sungang Estate dated 09/10/2025 for a total of 36 employees. The list comprises of 2 Workshop personnel, 1 Storekeeper, 19 pesticide sprayers, 9 Manurers, 1 Nursery Mandore, 1 WTP operator, 3 machine specialists. The prior surveillance was made on 17/10/2024 for 21 employees. All medical surveillance was conducted respectively by location of the estates by an OHD Doctor of Mxxx Gxxx Oxx Cxxx DOSH Regn No. HQ/13/DOC/00/315 validity till 19/01/2030. The results for the entire workers were positive and declared FIT to handle chemical. **Verification of previous NCR raised in 2025** .Verification The medical surveillances were extended for the MS Machine Specialists working in the respective estates. Details as follows. • Tingkayu Estate for 4 Machine Specialist on 09/10/2025. • Sungang Estate for 3 Machine Specialists on	

			09/10/2025. • Binuang Estate for 4 Machine Specialists on 09/10/2025 • Jelata Bumi Estate for 4 Machine Specialists on 25/04/2025. All medical surveillances were performed by an OHD Doctor, DOSH regn No. HQ/13/DOC/00/315 validity till 19/01/2030. The sessions were combined during the date of the respective estates' medical surveillances. All results were positive and declared FIT to continue performing the present work scope. **As such the NCR raised is closed and concluded.**	
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		All the estates and mill in the CU complied with procedure and guidelines provided the Standard Operating Procedure adopted by the Organisation whereby no work with pesticides is given to pregnant or breast-feeding women. Tidak dibenarkan pekerja wanita yang MENGANDUNG / MENYUSUKAN anak membuat kerja-kerja penyemburan) The estates maintained the list of sprayers. Identification of pregnancy status is made by the respective appointed Medical Assistant/ Hospital Assistant during the monthly check-up. Field interviews with the lady workers confirmed that such a regulation is a standard practice in the estates and in compliance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		The waste management plan, developed from Waste Management Procedures for Upstream Malaysia and environmental impact assessments, includes various mitigation measures. Scheduled waste and clinical wastes are disposed of through licensed vendors, organic/domestic waste through the municipal council, and recyclables are sent to recycling centers. Industrial waste such as POME, EFB, boiler ash, decanter cake, and scrap metal are either applied to fields, monitored, or sold to third parties. Waste is segregated at the collection site into recyclable and non-recyclable categories. Domestic waste from housing and office areas is collected thrice weekly by a contractor and disposed of at a municipal site. Recyclable and hazardous wastes are stored separately in designated areas, with scheduled waste properly labeled and stored with secondary containment and spill kits. No spills were observed during the site visit. Weekly monitoring is conducted in domestic waste collection areas. At Jelata Bumi Estate, dedicated green box areas are provided to employees as a food bank initiative. The areas were generally well managed by employees. However, further improvement is recommended by strengthening employee awareness on proper waste management practices. At Binuang Estate, domestic waste management can be further improved by recording the weight of domestic waste prior to disposal at the municipal disposal area. The data	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☒ Opportunity for Improvement ☐ Not Applicable (justification required)

			collected may be utilised to monitor and analyse the total waste generated from the housing complexes and support continual improvement initiative-**thus OFI has been raised**	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		The disposal and management of various waste types within the CU were conducted in full compliance with the established Waste Management Plan and relevant regulations. The management of scheduled waste is specifically guided by comprehensive internal procedures, which detail proper handling, storage, labelling, and disposal practices, in line with regulatory requirements under the Environmental Quality (Scheduled Wastes) Regulations 2005. Interviews with workers at designated waste disposal sites confirmed their awareness and understanding of waste segregation procedures. For hazardous waste a, disposal was conducted by licensed contractors approved by the Department of Environment (DOE). In terms of process and biomass waste management, fibre and shell were fully utilized as boiler fuel, while empty fruit bunches (EFB) were allocated for mulching, especially in estates undergoing replanting operations. This reflects the CU's ongoing efforts to reduce waste and maximise resource utilisation. The inventory for scheduled waste (5th Schedule) was reviewed and found to be updated and aligned with physical stock records at the storage area. Online consignment notes were used for waste transfers and properly reported as required. Importantly, no scheduled waste was found to have exceeded the 180-day storage limit, further	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			demonstrating compliance	
7.3.3	The unit of certification does not use open fire for waste disposal.		The unit of certification does not use open burning for waste disposal. Domestic waste from workers' quarters and the office is disposed of through landfill, with collection carried out three times per week.	☒ 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.		Binuang SOU 28 practiced the maintenance of long-term soil fertility by annual application of fertilizers based on periodic foliar and soil analysis, biomass retention (pruned fronds left to decompose in the fields) and EFB application, water management and by maintaining soft weeds within interlines. The SOP for manuring was in Section 8 of the Agricultural Reference Manual and Section 14 of the EQMS. Fertilizer application, which was of paramount importance for maintenance of soil fertility, was carried out based on the recommendation made by the Agronomist SD Guthrie Berhad. Annual fertilizer recommendations were made based on annual foliar sampling carried out by SD Guthrie Laboratory, R&D Centre, Carey Island. The recommendations by the Agronomist were also available during the inspection and the application of fertilizers was carried out as recommended and scheduled.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Fertiliser application program was monitored using records like program sheets, bin cards, Field Cost book and Manuring Structured Block Supervision (MSBS) forms.	
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		Periodic tissue and soil sampling were carried out in the Estates by SD Guthrie Laboratory, R&D Centre, Carey Island to monitor changes in nutrient status and its results formed the basis for the fertilizers input recommendation. The soil analysis provided the indication of soil health and monitors the changes in the organic carbon and total nitrogen. For all 4 estates Agronomic assessment and fertiliser recommendation was conducted by SD Guthrie Research Berhad to formulate the manuring programme and to suggest relevant agronomic practices for oil palm yield and growth improvement. Annual foliar samplings for Ash, N, P, K, Mg, Ca & B had been carried out in all Estates. The latest being: • Sungang Estate: carried out on 10/07/2025 Report No: P33/2025, • Jelata Bumi Estate: carried out on 15/07/2025 Report No: P37/2025 • Binuang Estate carried out on 13/06/2025 Report No: P30/2025. • Tingkayu Estate carried out on 231/03/2026 Report No: P17/2025 Soil analysis for PH, Org C, Total N, Total P, Avail P, Exch K, Exch Ca & Exch Mg was carried out on a 5-year cycle basis and last carried out as follows: • Jelata Bumi Estate – Report No S7/2023 dated 16/10/2023.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Sungang Estate: Report No S2/2023 dated 20/09/2023. • Tingkayu Estate: Report No S4/2023 dated 07/09/2023 • Binuang Estate: Report No S3/2023 dated 20/09/2023, .	
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.		All the 4 Estates, Tingkayu, Sungang, Jelata Bumi and Binuang Estate, continued to have a nutrient recycling strategy in place. Palm fronds were stacked in the fields to decompose and EFB, compost and POME were also applied. EFB was applied 30 mt/ha in mature and 40 mt/ha in immature oil palm areas. It was applied on the stacked palm fronds in the mature areas while for immature palm was applied in the circles	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		Binuang SOU 28 continued to monitor their fertilizer inputs as recommended by their Chief Agronomist 1, Plant Nutrition & Protection, Central Sabah Region, who visited the estates during the annual foliar sampling carried out as mentioned under Indicator 7.4.2. For the year 2026 the Agronomist had recommended the following fertilisers; • Sungang Estate: Immature Areas: Comp 45, MOP, Borate, Kieserite, RP & NKC1. Mature Areas: RP, NKC1, Borate and Kieserite • Jelata Bumi Estate: Mature Areas: RP, NKC1, Borate and Kieserite • Binuang Estate: Immature Areas: Comp 45, NKC1, Borate, Kieserite and RP. Mature Areas: RP, NKC1, Borate and Kieserite • Tingkayu Estate: Immature Areas: NKC1, Borate, Kieserite and RP. Mature Areas: RP, NKC1, Borate and Kieserite.	☒ 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.		Description of the soil characteristics such as texture, depth, drainage, parent material and key aspect for management was also available. The soil series in the estate are shown below. Sungang Estate consists of Brantian / Gumpal / Table series. Jelata Bumi Estate (updated in 2011) comprises of series of Ambun / Apas / Batang / Darau / Inanam / Kinabutan / Kumansi / Lumisir / Paliu / Piananakan / Table /Tanjong Lipat / Jarangan / Durian Binuang Estate is made up of series of Alluvium / Branstian / Gumpal / Sipit Tingkayu Estate (updated in Dec 2012) consists of series of Limau / Lucia / Mantri / Basait. / Kalumpang There were no other problem soils (e.g. podzols and acid sulphate soils) on SOU 28. Map prepared by R&D Precision Agriculture Unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.2	There is no extensive replanting of oil palm on steep terrain.		Like all SD Guthire Estates, all estates in the SOU 28 continued to have a management strategy for planting on slopes to minimize and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by: • Responsible Agriculture Charter Rev3 - 2024 • Slope & River Protection Policy • Buffer Zone & 25-degree slope and in item 8 Section 4 • Land Preparation for Terracing in ARM Manual.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			It was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines. Cover crops were planted in the replants and in some mature areas. The cover crop *Mucuna bracteata* had been planted along some slopes by management. Large areas with *Neprolepis biserrata* in the inter rows were sighted during the visit. The slope maps were provided by the R&D Precision Agriculture Unit with details as follows: Jelata Bumi Estate 0-2 degree – 66.30% / 2-6 degree – 21.62% / 6-12 degree – 8.76% / 12-20 degree – 3.24% / 20-25 degree - 0.08% / >25 degree - 0.01%. Tingkayu Estate 0-2 degree – 37.97% / 2-6 degree – 33.81% / 6-12 degree – 23.13% / 12-20 degree- 4.48% / 20-25degree – 0.47% / >25 degree - 0.13%. Sungang Estate 0-2 degree – 37.38% / 2-6 degree – 30.09% / 6-12 degree – 14.37% / 12-20 degree- 12.97% / 20-25 degree – 3.59% / >25 degree – 1.60%. Binuang Estate 0-2 degree – 33.52% / 2-6 degree – 29.32% / 6-12 degree – 21.09% / 12-20 degree- 13.25% / 20-25 degree – 2.22% / >25 degree - 0.60%.	

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 new planting in all estates of SOU 28. There is no peat soil or soil categorized as marginal or fragile soil at all the 4 estates in the CU.	☒ 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.		There is no new planting in all estates of SOU 28. There is no peat soil or soil categorized as marginal or fragile soil at all the 4 estates in the CU. The planting establishments are addressed in the following guidelines. • Group Biodiversity Policy Statement. Sept 2023 signed by Group Managing Director. • Responsible Agriculture Charter Rev (3) 2024 – Protect and enhance forest: "We will seek to protect and enhance forest and wildlife and minimise carbon emission from land use change through no new development of peat areas, regardless of depth or location. We will seek to rehabilitate existing plantings	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			on peats where possible".	
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		There is no new planting in all estates of SOU 28. Soil surveys are done and available in a soil map at the estates. Topographic contour map is also available which are both used to manage the drainage and road works in the estates.	☒ Conform ☐ 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 water and ground cover management programme is documented in the SD Guthire Agricultural Reference Manual (Water Management in Coastal and Peat lands) issued on 01.07.2011. Details are described in 7.8.1. individual estates and mill had their respective water management plan mainly to monitor among others the following; • Monitor the quality of main water inlet/outlet for pollutants from estate's operations. • Contingency during water shortage. • Field water management - side pit construction • Adequate field drains • Reuse/recycle wastewater. • Peat soil water management	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with		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)

	plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]			
7.7.6 ©	All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)* and associated audit guidance.		There is no peat soil or soil categorized as marginal or fragile soil at both estates. The auditor verified there is no new planting activity in the estates visited. Hence, the criteria are not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural		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)

	Vegetation Associated with Oil Palm Cultivation on Peat', version2 (2018) and associated audit guidance.			
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				
7.8.1 (C)	A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following: 7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		The mill /estates had established its Water Management Plan for year 2026 which was developed to maintain the quality and availability of natural water resources. This is made by practicing efficient water consumption through various methods such as; • Implementation of rainwater harvest, • Construction of water gate and scheduled water pumping for effective management of field drains and field water level. • daily monitoring of bund / scheduled maintenance • Establishment of *mucuna bracteata* to prevent erosion, • Side drains at field road to control water, frond stacking, • Enhancement of ground vegetation at bare ground area. • Flood mitigation The water sources and usage and monitoring as shown below • Domestic water supply from own treatment plant from nearby river for the estates and mill. • Water catchment for estate nursery and mill processing. Monitoring water supply on monthly basis. • Rainwater – washing/gardening and use in workshop and chemical mixing • Monitoring though rainfall data collection. • Water tank for emergency water supply - The contingency plan as shown below. Water shortage prolonged dry season • To obtain water from local authority /estate catchment	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• To train/educate staff/workers to conserve water • To seek assistance from local authority • To obtain treated water supply from mill's WTP Severe water pollution/Contamination • obtain water from local authority • To train/educate staff/workers to conserve water • To seek assistance from local authority • To obtain treated water supply from mill's WTP The management plan was sighted and verified with the reduction plan with Issues /areas management action are shown herein. • Rainwater collection - large containers are to be placed at strategic locations to collect rainwater. The rainwater shall be recycled for washing heavy machinery • Leakage on plumbing system - Frequent inspection to detect leakages and fix any leakage. • Water compartmentalization - to conserve level of soil moisture. To minimize water stress during dry season • Handling of chemicals - To recycle water spillage while mixing of chemical at mixing area • Education - Avoid excessive usage during cleaning Close pipe to prevent water dripping • Water saving in nursery - To cease watering if rainfall recorded 8mm The estates monitor the rainfall data on daily basis for water management for the crop growth and catchment purposes and own treatment where required. Annual records for the entire 2025 as recorded below; Tingkayu Estate – 3667 mm, Sungang Estate – 2616.6 mm, Tingkayu Estate - 3026 mm, Jelata Bumi Estate – 3822 mm and Binuang Estate – 2442.70 mm	

			It was confirmed that there was no restriction of clean water to the workers. All documents were sighted and verified. Binuang Palm Oil Mill analysed drinking water SD Guthrie Research Merotai Sabah. Results dated 08/01/2026, 05/02/2026 and 05/03/2026. Minor variations are on turbidity standard of 5 mg/l achieved at range of 8 to 40 mg/l. The e-Coli and coliform were sent to external party, and results are positive at level of non-detectable (ND). The estates recorded level of low risk between range of 1 to 9. ***Verification and closure of previous NCR raised in 2025.*** Verification During the site inspection to all water catchment and ponds in all estates including the mill had confirmed observation of removal of aquatic vegetation, specifically the water spinach (kangkong), covered a extensive portion of the pond's surface. The OU had made efforts in the removal to ensure a clean surface to facilitate the pumping and intake for both sampling and internal consumption and treatment together with other uses such in the nursery. Trainings were provided to all operators and related supervisory staff and executives. Samples were taken on schedule as indicated in the procedures i.e domestic water monthly and the river water monitoring on a quarterly basis. These practices were guided by a checklist maintained in all estates and mill. The sampling dates by the Estates and mill are tabulated below. Jelata Bumi Estate The domestic water sampling 04/05/2026, 06/04/2026,	

			04/03/2026, 03/02/2026, 15/01/2026 taken monthly basis using a new checklist. The river water sampling Sg Tingkayu dated 04/03/2026, 04/12/2025, 05/09/2025, 04/06/2025 using a new checklist titled water sampling analysis, Tingkayu Estate Domestic water sampling 06/03/2026, 27/02/2026, 28/01/2026, 29/12/2025, 26/11/2025, 28/10/2025, 13/09/2025 taken monthly basis using a new checklist. The river water sampling Sg Tingkayu and Sg Ibabeo at both upstream and downstream dated 27/01/2026, 29/10/2025, 25/07/2025, 29/04/2025 at 4 fields using a new checklist titled water sampling analysis. Sungang Estate Domestic water sampling 09/04/2026, 09/03/2026, 11/02/2026 and 19/01/2026 taken monthly basis guided by a new checklist. The river water sampling internal stream both upstream and downstream and water catchment dated 09/03/2026, 12/12/2025, 27/09/2025 and 16/09/2025 using a new checklist titled water sampling analysis. Binuang Estate both domestic water sampling and river water sampling Sg Tingkayu are handled by the management of Binuang Palm Oil Mill. The Mill sampled the river water on a monthly to comply with DOE Jadual Pematuhan. Similarly, the domestic water analysis are made monthly. **As such the NCR raised is closed and concluded.**	

7.8.2 (C)	Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		The estate ccontinued to protect the water courses, including maintaining and restoring appropriate riparian buffer zones along the natural waterways. The estates adopted the existing SD Guthire policy to maintain the buffer by restricting agrochemicals application and left undeveloped during replanting. Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. The guidelines are detailed in the River Reserve Management (Management of River Reserve in SD Guthire Berhad dated April 2014). The river width vs the buffer zones established is as follows. Respectively if more than 40 meters is (50 meters), 20 meters - 40 meters are (40 meters), 10 meters - 20 meters are (20 meters), 5 meters – 10 meters is (10 meters) and < 5 meters is (5 meters). The signboards were displayed accordingly at the site where applicable. The guideline was issued by the GSD Environmental Management Guidelines During the field visit there was no spraying activities or signs left in such an area. The buffer zones identified at the estates/mill are as follows: • Jelata Bumi Estate – Sg Tingkayu and water catchment • Sungang Estate – Internal Watercourse and water catchment • Tingkayu Estate – Sg Tingkayu, Sg Ibabeo and water catchment • Binuang Estate – Sg Binuang and internal waterstream. • Binuang Palm Oil Mill – Water Catchment and Sg Binuang. Samples dated 26/12/2025, 19/01/2026 and 09/02/2026 results for 3 points of the river were sighted and verified. Analysis made by Axxx Txxx Lxxx Sxx Bxx. Parameters tested are Ph, BOD, COD, AN, N, DO, TS, O& G	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Samples are taken from the mill and estate for detection of any pollution arising from the mill and estate activities. Water samples from the intake point are taken for detection of fertilizer /chemical application effect to the water courses. Among others management plan taken: • Regular inspection at buffer/HCV areas • Monitor water from surrounding areas • Track, measure and report all activities around river • Train and educate workers.	
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		The effluent treatment plant was made in accordance with legislative requirement and interview with operator in charge revealed that the operation was in accordance with standard operation procedure and legal requirements. No overflow was observed, and flow meter reading was recorded daily. The mill monitoring the effluent and submits to DOE through 'Borang Penyata Suku Tahunan'.	☒ 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.		The mill processing water are obtained from the Sg Binuang accumulated at a storage tank adjacent to the mill complex. The water usage monitoring is made monthly with the latest recording detailed sampled (water usage per mt in 2025 of fresh fruit bunches (FFB) below. The consumption varies from lowest 16477 m3 to highest 31861 m3 with a total of 236319 m3. Respectively the ratio per mt FFB ranges from 1.48 to 2.59 with base line of 1.50. Variation in higher water usage is attributed to proportionate reduction in volume of FFB being processed. There were variations of performance. Probable factors are linked to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			rainy days, significant boiler water rinsing/discharging for maintenance etc	
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 Energy Management Plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented. Record on energy consumption for both renewable and non-renewable sources were kept and documented. It is monitored to optimise use of renewable energy. Data is being compiled for comparison and control for future improvement. Among the plan for improving fossil fuel are: ▪ Closely monitored operation of tractors ▪ Minimise the electricity usage at workers housing ▪ Replace light bulb with energy saving bulb ▪ To switch off and unplug all the electrical equipment after used ▪ Minimise the lubricant oil usage through using small tractor for FFB evacuation Binuang CU showed evident that they are compiling the data monthly and documenting it for further action to improve their efficiency of using renewable and non-renewable energy. Records on the usage of non-renewable energy for machinery involved in the POM operation is available. Monthly records on energy consumption for both renewable fuel (Palm fiber and PK shell) and non-renewable fuel (diesel) were maintained at the POM. Data recorded showed satisfactory monitoring of energy consumption. Data compiled (3 years) for comparison and monitored to optimize the use of non-renewable energy.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Records available were verified and showed satisfactory monitoring of the resources.	
Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions				
7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		The action plan to reduce greenhouse gas (GHG) emissions has been implemented and its effectiveness verified. The CU continuously monitors its GHG emissions using the RSPO-endorsed PalmGHG calculator, which facilitates accurate quantification of emissions from various sources including land use change, fertilizer application, fuel consumption, and mill operations. The verified data was publicly reported via the RSPO PalmGHG system on 05/05/2026 (for year 2025 data), ensuring transparency and accountability. The input data used in the calculation, including FFB production, fossil fuel usage, electricity consumption, and mill by-products, was thoroughly validated against internal records and operational reports.	☒ 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 has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		assessment of all polluting activities has been conducted under the Pollution Prevention Plan to identify operations with significant environmental impact, including gaseous emissions. In compliance with the Department of Environment (DOE) requirements, Binuang POM performs annual stack sampling and is in the process of implementing a Continuous Emissions Monitoring System (CEMS), which provides real-time data linked directly to DOE for monitoring dark smoke emissions. For air quality control: Black smoke monitoring is actively conducted using smoke density indicators installed on the boilers. During the audit, it was confirmed that Boiler No. 1's density meter was operational and functioning correctly. The CU has also established a comprehensive action plan to address significant environmental pollutants and emissions: • Greenhouse gases (GHG) mainly from fuel use in transport and machinery, • Scheduled waste, including used oil and empty pesticide containers, • Solid waste from FFB operations,	☒ 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 CU fulfilled the strict Zero Burning in the Responsible Agriculture Charter (RAC) 2024 point 3.2.5. There was no evidence to show that fire had been used for preparing land for replanting in the year 2025 and 2026 replanting visited in Tingkayu Estate during the audit. It was also observed that all palms were felled, shredded, windrowed and left to decomposed.	☐ 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.		Fire prevention and control measures are established in SD Plantation group level and operating unit level. For Group level, Zero Burning Policy has been established and monitoring Hotspot using the PLATINUM platform. The monitoring was established since November 2013. The system monitors any possible occurrence of fire within or near the concession areas throughout SD Guthrie Upstream operation globally. At the estates level, there are fire prevention teams established. Among the mechanisms to prevent fire are training on firefighting for the ERT, preparing fire-fighting facilities such as tractor mounted with water bowser and submersible water pump.	☒ 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.		The SOU had discussed and engaged with adjacent stakeholders on fire prevention and control measures during stakeholders meeting.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

PROCEDURAL NOTE for 7.12 The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard. The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs). The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available. **Criteria 7.12:** Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.				
7.12.1 (C)	Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		Auditors has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at CU. Hence, This indicator was 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		The report of “HCV Re-Assessment for Strategic Operating Unit (SOU) Sabah Central – South Zone” was completed in January 2014 and covered all High Conservation Value (HCV) areas within and adjacent to the Certified Unit. A revision of the identified HCV area and unplantable reserves, including river buffer zones and slopes above 25 degrees within Jeleta Bumi Estate and Binuang Estate, was carried out during the reclassification and remapping exercise in	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		2019. A site visit for observation and ground-truthing was conducted on 14–15 December 2021. The total HCV area was revised from 753.915 ha to 1,073.18 ha as recorded in the "High Conservation Value (HCV) Re-Assessment for Strategic Operating Unit (SOU) 28 Binuang – Jeleta Bumi Estate and Binuang Estate." An addendum report was issued in April 2023 to further verify identified HCVs and reclassify fallow areas and conservation set-asides (CSA). Findings from the reassessment include the following: Jeleta Bumi Estate: • HCV water catchment area dried up and removed as HCV. • HCV hot spring found outside the estate land title and removed. • River buffer zones newly added as HCV: 110.16 ha in the main division and 14.42 ha in Batu Rong division, totaling 124.58 ha. Binuang Estate: • 38.39 ha of unplantable and 25-degree slope areas added as new CSA. • 59.94 ha revised as HCV. • Mud pool area increased from 0.405 ha to 1.10 ha. • River buffer zones including tributaries and streams recorded as 111.82 ha and added as HCV. Summary of area changes: Jeleta Bumi Estate: hot spring (2.16 ha) and water catchment (2.00 ha) were removed; 124.58 ha of river buffer zones added as new HCV. Tingkayu Estate: 37.08 ha of unplantable area retained as HCV. Sungang Estate: 60.41 ha + 638.25 ha of unplantable area, 1.11 ha of hot spring, and 0.50 ha of water catchment retained as HCV.	☐ Not Applicable (justification required)

			Binuang Estate: unplantable >25-degree slopes revised from 12 ha to 59.94 ha; mud pool increased to 1.10 ha; river buffer zones added with 111.82 ha; additional 38.39 ha reclassified as CSA. The total HCV area was revised from 753.915 ha in 2014 to 1,034.79 ha in 2023, with an additional 38.39 ha classified as CSA, bringing the overall conservation area to 1,073.18 ha. At the time of this Audit, total HCV area remained 1,034.79 ha with 38.39 ha classified as CSA.	
7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.		Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no new land clearing in existing plantations or new plantings at SOU 28 Binuang	☒ 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.		Not applicable, as this is under the Malaysian National Interpretation (MYNI).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.			
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		Appropriate measures to maintain and protect High Conservation Value (HCV) areas and Rare, Threatened, and Endangered (RTE) species have been implemented across all estates in the Binuang CU, as evidenced through updated biodiversity and HCV management plans for FY2026 for each Estate. Each estate demonstrated its commitment through active monitoring, training, and engagement with stakeholders. The 'Management Plan on Biodiversity & HCV Action Plan FY2026' for Jeleta Bumi Estate updated on 3 January 2026 was available and verified. The plan include buffer zone and forest border monitoring, marking slopes >25 degrees, erecting "No Hunting" signage, and conducting awareness training. Activities include: • Maintenance of good riparian buffer zones • Identification and protection of wildlife species • Clear marking and signage on areas exceeding 25° slopes	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	identified).		• Monitoring and discouraging illegal hunting and logging Educating staff and workers to avoid disturbing protected species such as the proboscis	
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.		The HCV Re-Assessment as reported in the "High Conservation Value (HCV) Re-Assessment for Strategic Operating Unit (SOU) 28 Binuang – Jeleta Bumi Estate and Binuang Estate'' dated April 2023 was verified. No rights of local communities have been identified in HCV areas. This was confirmed by auditor through consultation with the Head of Village on 8/4/2026. Hence, this indicator was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		Annual training programme was established FY2026 included refresher training on HCV-RTE. Picture, training material and attendance retained. The training included pertaining to disciplinary measures should they found violating company rules on RTE protection. Auditor has verified HCV training record for 10/1/2026 (Sungang), 1/4/2026 (Jeleta Bumi), 31/1/2026 (Tingkayu) and 12/2/2026 (Binuang).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.		The CU had continued to monitor its HCV areas and presence of RTE. During the field audit, there was no presence of RTE in the areas found and the monitoring records also confirmed that no significant outcomes detected. On-going monitoring of the HCV area at all estate was conducted accordingly	☒ 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.		Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no new land clearing in existing plantations or new plantings at SOU 28 Binuang	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1	The collaboration with surrounding villagers and schools is very good. The local community and nearby schools are highly satisfied with their cooperation with SOU Binuang. Most issues are channelled through the grievance system and are resolved promptly.
2	The housing provided to workers is of great, and most of the wooden houses have been replaced with brick houses to offer greater comfort to the workers.
3	The internal audit is well-conducted, with stricter and more thorough checks in place.
4	Grievance channels such as Suara Kami are effective and easily accessible by workers. All issues are resolved promptly within the given timeline, and feedback from workers indicates that this complaint channel is very beneficial for them.
5	Awareness among of employees on safety were sighted and confirmed through interview and sight visit

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)*	-	-	3.22	**1**
Principle 4: Respect Community and Human Rights and Deliver Benefits	-	-	-	-
Principle 5: Support Smallholder Inclusion	-	-	-	-
Principle 6: Respect Workers Rights and Conditions	6.3.2		6.11 & 6.22	**3**
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	-	-	7.31	**1**
Certification Systems Document	-	-	-	-
Total	**1**		**4**	**5**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	6.3.2
Nonconformity Number	ISMA 01 2026
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	08 May 2026
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	**RSPO P&C MYNI 2019**
Nonconformity Statement: The requirements of the Sabah Labour Ordinance (Cap 67), specifically Section 104D (Payment of Annual Leave) and Section 104E (Payment of Sick Leave), relating to wage payments to employees by Contractor T&S Enterprise Co at Sunggang Estate were found not to be complied with.	
Evidence: **<u>Sungang Estate</u>** During a field visit and interview session with Yusof bin Hamid, an employee of Contractor T&S Enterprise Co, the employee was unable to differentiate between annual leave and public holiday entitlement. Yusof stated that he was not aware of annual leave entitlement, had never applied for annual leave, and had never received any payment related to annual leave from his employer. He further explained that whenever he was absent from work, he normally took unpaid leave instead. The auditor also interviewed the owner of Contractor T&S Enterprise Co, Mr. Li, who was likewise unable to clearly differentiate between public holidays and annual leave entitlement. Mr. Li admitted and acknowledged that the company did not provide payment for annual leave entitlement to the workers. Further verification of payslips for employees of Contractor T&S Enterprise Co, namely Yusof bin Hamid and Jesmy bin Abd Hussin, for the months of December 2025, January 2026, February 2026, and March 2026 revealed non-payment of wages for annual leave and sick leave taken by the employees, indicating non-compliance with Section 104D (Payment of Annual Leave) and Section 104E (Payment of Sick Leave) of the Sabah Labour Ordinance (Cap 67).	
Root Cause Analysis	a)**Lack of Understanding due to incomprehensive or ineffective CVM awareness** The root cause of this non-compliance was the contractor's inadequate understanding of statutory leave requirements

	and the absence of an effective leave management and monitoring system. Due to insufficient and ineffective awareness of the applicable labour regulations, Contractor T&S Enterprise Co. misunderstood annual leave entitlement by treating worker absences as unpaid leave instead of recognising annual leave as a paid entitlement under the Sabah Labour Ordinance. This was further compounded by the failure to maintain proper records and a systematic process to monitor, approve, and track annual and sick leave entitlements, resulting in non-compliance with legal requirements b)**Ineffective Monitoring on CVM due to the absence of supporting documents e.g. attendance records, leave records or leave balance records** In addition, the ineffective contractor monitoring and verification process due to inadequate document review requirements and the absence of critical supporting records. Although monthly contractor document checks were conducted by the Operating Unit (OU), the review was only covering the Employment Contracts, payslips, Borang A, Borang 8A SOCSO, and Borang 8A EIS. Attendance records, leave records, and leave balance records were not included in the submission requirements, resulting in insufficient verification of workers' leave entitlements, leave utilization, and remaining leave balances. Consequently, the non-payment of annual leave and sick leave entitlements was not detected in a timely manner.
Correction(s)	The contractor shall calculate, where applicable, any annual leave and sick leave entitlement that was not paid to the workers for the period of December 2025 to March 2026 Estate Management to conduct an ad hoc session with the contractor to brief on Employment Act specifically annual leave entitlement and PH entitlement.
Corrective Action Implemented *(including any evidence submitted)*	**Understanding** Estate Management will conduct CVM briefing / awareness session with selected contractors with issues on EA compliance at least twice a year to ensure compliance to the Act. **Monitoring** • Moving forward, Estate Management to ensure all submission of payslips to include supporting documents e.g. attendance records, leave records or leave balance records for cross checking by the Estate PIC • The existing contractor monthly checking checklist shall be improved to include verification of annual leave entitlement, sick leave entitlement, leave taken, leave balance and payment made to workers for such leave entitlement.

Date of Response	01 July 2026
Audit Team Conclusion *(including any evidence reviewed)*	Evidence was sighted that the contractor had calculated, where applicable, all outstanding annual leave and sick leave entitlements that had not been paid to workers for the period from December 2025 to March 2026. Verification was conducted through the newly established payslip format, which includes complete leave recording details under the column “Other Income & Paid Leave”. This format was implemented to ensure leave entitlements are transparent and can be easily accessed and verified by both employees and auditors. The payslip also records the actual annual leave taken and the remaining annual leave balance. In addition, the contractor had calculated all outstanding annual leave balances and reimbursed the respective amounts through employees’ salary payment in May 2026. Estate Management conducted an ad hoc briefing session with the contractor on 30/06/2026 regarding the requirements of the Employment Act, specifically covering annual leave entitlement and public holiday (PH) entitlement. Details of the training materials were sighted during the assessment. In addition, a Contractor AL/MC/PH Checklist Improvement 2026 had been established as a monitoring and guidance tool. Pictorial evidence was also sighted showing that the checklist had been implemented and utilised by both the regional PIC and contractor to support compliance and improve understanding of leave entitlement requirements
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	05 July 2026

Add tables as necessary

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

Indicator Number	3.2.2
Opportunity for Improvement Number	1
Date of Opportunity for Improvement Issued	08 May 2026
Opportunity for Improvement Issued To *(when more than one site/member)*: all	
Standard Reference	RSPO MYNI 2019
Opportunity for Improvement Statement: Need to compile an annual summary of all training related to RSPO (e.g. social, environmental, safety, GAP, mill best practices, etc.), including both internal and external training, into the RSPO Metric template	

Indicator Number	6.1.1
Opportunity for Improvement Number	2
Date of Opportunity for Improvement Issued	08 May 2026
Opportunity for Improvement Issued To *(when more than one site/member)*: Jelata Bumi Estate	
Standard Reference	RSPO MYNI 2019
Opportunity for Improvement Statement: At Jelata Bumi Estate, the process of two-way communication with the 27 non-Muslim communities regarding public holiday arrangements (Good Friday) could be further improved through structured discussion and consultation to enhance stakeholder engagement and ensure mutual understanding of community expectations	

Indicator Number	7.3.1
Opportunity for Improvement Number	3
Date of Opportunity for Improvement Issued	08 May 2026
Opportunity for Improvement Issued To *(when more than one site/member)*: Jelata Bumi Estate & Binuang Estate	
Standard Reference	RSPO MYNI 2019
Opportunity for Improvement Statement: At Jelata Bumi Estate, dedicated green box areas are provided to employees as a food bank initiative. The areas were generally well managed by employees. However, further improvement is recommended by strengthening employee awareness on proper waste management practices. At Binuang Estate, domestic waste management can be further improved by recording the weight of domestic waste prior to disposal at the municipal disposal area. The data collected may be utilised to monitor and analyse the total waste generated from the housing complexes and support continual improvement initiative	

Indicator Number	6.2.2
Opportunity for Improvement Number	4
Date of Opportunity for Improvement Issued	08 May 2026
Opportunity for Improvement Issued To *(when more than one site/member)*: Jelata Bumi Estate & Binuang Estate	
Standard Reference	RSPO MYNI 2019
Opportunity for Improvement Statement: During document verification at Tingkayu Estate, the auditor reviewed the leave records of a female worker, who had taken unpaid leave from 23 March 2026 until 10 April 2026 to perform Umrah. Within the unpaid leave period, there was one public holiday, namely the TYT Sabah public holiday. Verification of payroll records showed that the public holiday was not paid to the worker. Based on the requirements of the Sabah Labour Ordinance (Cap 67), the practice was still considered legally compliant, as public holiday payment is not applicable when unpaid leave is taken	

immediately before and after the public holiday. Several training on leave has been made by CU to employees.

However, further assessment by the auditor noted that the worker still had a significant balance of annual leave entitlement available but had instead opted to take unpaid leave. This situation raised concerns regarding workers' awareness and understanding of annual leave entitlement and whether sufficient information and explanation on leave entitlements had been communicated effectively by the employer

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	MZK 01 2025	All OUs in the SOU 28 Binuang has yet to obtain official documentation in relation to the compliance with the Sabah Drainage and Irrigation Department Legislative requirement Sabah Water Supply Enactment 2003 - Sabah Water Supply (Licensing) Regulations 2021. Exception for the mill having attended a briefing on 08/03/2025 in relation to the implementation of compliance	OU Managements have initiated official communication with the Sabah DID to clarify licensing requirements for each OU's water intake, usage, and discharge. Once confirmed on the requirement, OU Managements will act accordingly based on the feedback from Sabah DID. RHSE will be the focal point to ensure that all OUs comply to the feedback	*Sighted communication OU with DID latest on date 20/01/2026 related to "Perlesenan Pengambilan Air Mentah Untuk Kegunaan Ladang / Kilang" results – DID on progress to developed SOP and requirement, once complete OU will notified immediately.Thus Previous NCR was satisfactory closed.*	**closed**
3.6.2	DA 01 2025	**Evidence: Tingkayu Estate** Insufficient safety measures were observed at the Raw River Water	**<u>Tingkayu Estate</u>** i. OU Management will re-train relevant personnel on hazard assessment and signage standards and include in the	**Verification** Site visit to all the estates confirmed availability of items and equipment and	**closed**

		Pump Intake Operation, including the absence of: • Safety signage (e.g., "No Unauthorized Access," "Slippery Surface," "Deep Water," "Crocodile"). • A workplace inspection checklist. • Physical barriers (e.g., guardrails along walking paths near the edge accessing the water pump platform). **Binuang POM** Similar gaps in safety measures were identified at the Raw River Water Pump Intake Operation, specifically: • Lack of lifesaving equipment (e.g., life jackets, throw ropes) at designated points. • Absence of a workplace inspection checklist. • Inadequate physical barriers (e.g., guardrails near walking paths adjacent to the water pump platform). **Jeleta Bumi Estate** Deficiencies in safety precautions were also noted at the Raw River	annual Training Plan. ii. OU Management to integrate the Raw River Water Pump Intake Operation site into the quarterly workplace inspection checklist. **<u>Binuang POM</u>** i. OU Management will re-train relevant personnel on hazard assessment and signage standards and include in the annual Training Plan. ii. OU Management to develop and implement an Emergency Preparedness Plan for water-related operations, including equipment placement, maintenance, and periodic drills on water rescue procedures for relevant workers. iii. Integrate the Raw River Water Pump Intake Operation site into the quarterly workplace inspection checklist. **<u>Jeleta Bumi Estate</u>** i. OU Management will re-train relevant personnel on hazard assessment and signage standards and include in the annual Training Plan. ii. OU Management to integrate the Raw River Water Pump Intake Operation site into the	stored in a proper container to include life jackets, lifebuoys and throw rope of 30 meters. Safety signages showing reminders and prohibition practices such as No Unauthorized Access, Slippery Surface, Deep Water and possibility of emergence of Crocodile) were displayed at the mill and the 4 estates. Physical barriers in the form of hand railing along walking paths leading to the water pump platform were also present. All estates had made available checklist for the water intake station treatment and for river sampling beginning May 2025. And compiled in the	

		Water Pump Intake Operation, including: • Absence of clearly designated placement/storage for lifesaving equipment (e.g., life jackets, lifebuoys, throw ropes). • Absence of a workplace inspection checklist. • No physical barriers (e.g., guardrails) along walking paths leading to the water pump platform.	quarterly workplace inspection checklist.	workplace inspection records prior to the ESH meetings. Tingkayu Estate in addition has provided a provision of 1 unit Pontoon boat RM25K for water intake and other uses in the relation to the water management. HIRARC was updated to reflect the fall hazard and ensure engineering controls are prioritized. A Group training was provided on 23/04/2026 in presence of 42 personnel headed by BOMBA personnel from Balai Kunak held at KGTI both SOU 28 & SOU 29. The training covers subject among	

				others • type of water bodies, danger at water, • technique in saving others with mock drill. • Emergency Procedure was also explained to those present. • Floating Preventive technique was also deliberated. • Prevention measures were highlighted for guidance and knowledge of others. A similar training session was organised dated 23/04/2025 titled Hazard identification and risk assessment at wate pump extraction area by	

				RSUM En Marzuk Shuib attended by 15 employees. Training for Tingkayu Estate was made internally on 23/04/2026 and 05/05/2026 relating to the same subject for an in depth. Training by Jelata Bumi Estate was provided on water intake and sampling dated 13/02/2026 for a total of 10 employees. In Sungang Estate an internal training was made on 23/04/2025 titled 'Mock Drill' Keselamatan Air. A training by Binuang Estate was held dated 23/04/2025 for the similar program	
7.2.10	DA 02 2025	Medical surveillance was not provided for 2 machine specialists involved in pesticide operations in the year 2024, as was done for other pesticide operators	Schedule urgent medical surveillance for the two machine specialists. Develop an Annual Medical Surveillance Master List, to be reviewed and approved by estate management with RHSE in Q1 every year.	Verification The medical surveillances were extended for the MS Machine Specialists working in the respective estates. Details as	**Closed**

				follows. • Tingkayu Estate for 4 Machine Specialist on 09/10/2025. • Sungang Estate for 3 Machine Specialists on 09/10/2025. • Binuang Estate for 4 Machine Specialists on 09/10/2025 • Jelata Bumi Estate for 4 Machine Specialists on 25/04/2025. All medical surveillances were performed by an OHD Doctor of Mobello Group OF Clinics DOSH regn No. HQ/13/DOC/00/315 validity till 19/01/2030. The sessions were combined during the date of the	

				respective estates' medical surveillances. All results were positive and declared FIT to continue performing the present work scope.	
6.7.2	DA 03 2025	**Tingkayu Estate** Insufficient emergency procedures were observed at the Raw River Water Pump Intake Operation, including the absence of: ▪ Lifesaving equipment (e.g., life jackets, lifebuoys, and throw ropes) at strategic locations. ▪ An Emergency Response Plan (ERP) mock drill specific to water-related incidents. ▪ First aid kits placed near high-risk zones. ▪ Awareness sessions on water safety for relevant personnel. **Binuang POM** Similar gaps in emergency procedures were identified at the	i. Identify and mark designated storage locations for life jackets, lifebuoys, and throw ropes. ii. Immediately conduct a toolbox talk and briefing on water emergency procedures. iii. Immediately install a basic first aid box with waterproof casing near the pump intake operation. iv. Conduct immediate water safety awareness briefing/toolbox for all workers accessing or working near the river intake. v. OU Management will develop and implement an Emergency Preparedness Plan for water-related operations, including equipment placement, maintenance, and training. vi. OU Management will schedule	**Verification**. The actions taken by the Estates and Mill as shown below. The estates and the mill with assistance from the RSUM (Regional Sustainability Upstream Malaysia had established a procedure dated 23/04/2025 titled Pelan Tindakan Kecemasan Kerja Atas Pontun / Operasi Air for compliance in all OU in the Region. This is supported y the Group tarining	**closed**

		Raw River Water Pump Intake Operation, specifically: ▪ Lack of lifesaving equipment (e.g., life jackets, throw ropes) at designated points. ▪ No evidence of ERP mock drills for water-related emergencies. ▪ Lack of accessible first aid kits near high-risk zones. ▪ No water safety awareness programs observed. **Jeleta Bumi Estate** Deficiencies in emergency procedures were also noted at the Raw River Water Pump Intake Operation, including: ▪ Absence of clearly designated placement/storage for lifesaving equipment (e.g., life jackets, lifebuoys, throw ropes). ▪ Lack of ERP mock drills for water-related emergencies. ▪ No first aid kits available near high-risk areas. ▪ Absence of water safety awareness sessions.	vii. viii.	annual ERP mock drills simulating water rescue scenarios, involving the estate clinic personnel, emergency responders, RHSE and local enforcement if needed. Ensure restocking schedule and inspection log is maintained by the assigned PIC and HA to ensure the area is monitored closely in future. Incorporate water safety awareness as an annual training topic for all relevant workers.	by BOMBA and internal training by the Estate and Mill as detailed below. Site visit to all the estates and mill confirmed availability of items and equipment and stored in a proper container to include life jackets, lifebuoys and throw rope of 30 meters. Safety signages showing reminders and prohibition practices such as No Unauthorized Access, Slippery Surface, Deep Water and possibility of emergence of Crocodile) were displayed at the mill and the 4 estates. Physical barriers in the form of hand railing along walking paths leading to the water pump platform were also present.	

				In all estates and mill the First Aid Boxes were placed at the stations of water intake and pump house. All estates had made available checklist for the water intake station treatment and for river sampling beginning May 2025. And compiled in the workplace inspection records prior to the ESH meetings. Tingkayu Estate in addition has provided a provision of 1 unit Pontoon boat RM25K for water intake and other uses in the relation to the water management. A Group training was provided on 23/04/2026 in	

				presence of 42 personnel headed by BOMBA personnel from Balai Kunak held at KGTI both SOU 28 & SOU 29. The training covers subject among others • type of water bodies, danger at water, • technique in saving others with mock drill. • Emergency Procedure was also explained to those present. • Floating Preventive technique was also deliberated. • Prevention measures were highlighted for guidance and knowledge of others.	

				A similar training session was organised dated 23/04/2025 titled Hazard identification and risk assessment at wate pump extraction area by RSUM En Marzuk Shuib attended by 15 employees. Training for Tingkayu Estate was made internally on 23/04/2026 and 05/05/2026 relating to the same subject for an in depth. Training by Jelata Bumi Estate was provided on water intake and sampling dated 13/02/2026 for a total of 10 employees. Similar training was conducted in Sungang Estate dated 22/04/2026. A training by Binuang Estate	

				was held dated 23/04/2025 for the similar program	
7.8.1	DA 04 2025	The water management plan was not effectively established or implemented to ensure efficient water use, continued availability of water sources, and to mitigate negative impacts on other users in the catchment area	**Tingkayu Estate** • During the site inspection at the Nursery Water Catchment Pond, it was observed that a significant overgrowth of aquatic vegetation, specifically *water spinach* (kangkong), covered a extensive portion of the pond's surface. The WTP Operator confirmed that this pond serves as a contingency water source for drinking water treatment. However, a review of recent water quality sampling results dated 25/11/2024, 24/10/2024, and 21/09/2024 showed off-specification results for key parameters, particularly total coliform and turbidity, which indicate potential contamination and inadequate maintenance of the water source. • No water sampling results were available from SD Guthrie Research Sdn. Bhd. for the months of December 2024, January 2025, February 2025, and March 2025. The absence of these reports	Verification During the site inspection to all water catchment and ponds in all estates including the mill had confirmed observation of removal of aquatic vegetation, specifically the water spinach (kangkong), covered a extensive portion of the pond's surface. The OU had made efforts in the removal to ensure a clean surface to facilitate the pumping and intake for both sampling and internal consumption and treatment together with other uses such in the	**Closed**

			impeded the ability to monitor water quality trends and to initiate corrective actions in response to the off-spec results. **Jeleta Bumi Estate and Sungang Estate** • Water sampling reports from SD Guthrie Research Sdn. Bhd. were not available for the months of February 2025 and March 2025. • The absence of these results hinders effective monitoring and timely response to any water quality non-compliances or deteriorating trends that may impact water availability and other users in the catchment.	nursery. Trainings were provided to all operators and related supervisory staff and executives. Samples were taken on schedule as indicated in the procedures i.e domestic water monthly and the river water monitoring on a quarterly basis. These practices were guided by a checklist maintained in all estates and mill. The sampling dates by the Estates and mill are tabulated below. Jelata Bumi Estate The domestic water sampling 04/05/2026, 06/04/2026, 04/03/2026, 03/02/2026, 15/01/2026 taken	

				monthly basis using a new checklist. The river water sampling Sg Tingkayu dated 04/03/2026, 04/12/2025, 05/09/2025, 04/06/2025 using a new checklist titled water sampling analysis, Tingkayu Estate Domestic water sampling 06/03/2026, 27/02/2026, 28/01/2026, 29/12/2025, 26/11/2025, 28/10/2025, 13/09/2025 taken monthly basis using a new checklist. The river water sampling Sg Tingkayu and Sg Ibabeo at both upstream and downstream dated	

				27/01/2026, 29/10/2025, 25/07/2025, 29/04/2025 at 4 fields using a new checklist titled water sampling analysis. Sungang Estate Domestic water sampling 09/04/2026, 09/03/2026, 11/02/2026 and 19/01/2026 taken monthly basis guided by a new checklist. The river water sampling internal stream both upstream and downstream and water catchment dated 09/03/2026, 12/12/2025, 27/09/2025 and 16/09/2025 using a new checklist titled water sampling analysis. Binuang Estate	

				both domestic water sampling and river water sampling Sg Tingkayu are handled by the management of Binuang Palm Oil Mill. The Mill sampled the river water on a monthly to comply with DOE Jadual Pematuhan. Similarly, the domestic water analysis are made monthly	

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

10. Stakeholder Consultation Process

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

Date of public announcement made: Only for the case of IC or RC

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

10.1 For Audit Report

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

10.2 For Public Summary Report

No	Consulted Stakeholders *(Type of Stakeholders)*	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
	including representatives from Kg Airport Batu 10 (near Sungang) and surrounding smallholders, including Ladang Tandok, Ladang Sunpia, Johari	*4-8 May 2026*	*interview*	*Positive feedback*	*CU has implemented a good communication*

	Abdullah, Kebun Gunalan, Ladang Metun, Ladang Selayang and Ladang Sukatani SB				*wit their stakeholders*

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			**952**	
Sampled Worker Consulted/ Interviewed in This Audit			**153**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Oil Palm Harvesters	Site interviews	No issues	NA
2	General workers	Site interviews	No issues	NA
3	Piece rated workers	Site interviews	No issues	NA
4	Mill Operator	Site interviews	No issues	NA
5	Processing (POM)	Site interviews	No issues	NA
6	Clerk	Site interviews	No issues	NA
7	Wireman	Site interviews	No issues	NA
8	Chemical handler operator	Site interviews	No issues	NA

9	Creche	Site interviews	No issues	NA
10	CLC teachers	Site interviews	No issues	NA

10.4 Consultation with Previous Land User

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

11. Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
Manggala	**Indonesia**	**Manggala Mill**	**13.836**	**Certified**	**Not Applicable**	**23-Nov-10**	
Manggala	**Indonesia**	**Manggala -1 Estate**	**4.919**	**Certified**	**Not Applicable**	**23-Nov-10**	
Manggala	**Indonesia**	**Manggala -2 Estate**	**4.922**	**Certified**	**Not Applicable**	**23-Nov-10**	
Manggala	**Indonesia**	**Manggala -3 Estate**	**3.995**	**Certified**	**Not Applicable**	**23-Nov-10**	
Alur Dumai	**Indonesia**	**Alur Dumai Mill**	**3.759**	**Certified**	**Not Applicable**	**16-Jan-12**	
Alur Dumai	**Indonesia**	**Alur Dumai Estate**	**3.759**	**Certified**	**Not Applicable**	**16-Jan-12**	

Teluk Siak	Indonesia	Teluk Siak Mill	11,555.31	Certified	Not Applicable	11-Oct-11	
Teluk Siak	Indonesia	Teluk Siak Estate	3,321.20	Certified	Not Applicable	11-Oct-11	
Teluk Siak	Indonesia	Pinang Sebatang Estate	3,799.21	Certified	Not Applicable	11-Oct-11	
Teluk Siak	Indonesia	Pinang Sebatang Estate	448.00	Not Certified	2024	NA	
Teluk Siak	Indonesia	Aneka Persada Estate	4,434.90	Certified	Not Applicable	11-Oct-11	
Blang Simpo	Indonesia	Blang Simpo Mill	8,777.22	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Blang Simpo -1 Estate	3,460.06	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Blang Simpo -2 Estate	2,677.83	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Tamiang (PT PPP) Estate	1,451.99	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Batang Ara (PT PSK) Estate	1,187.34	Certified	Not Applicable	3-May-13	
Teluk Bakau	Indonesia	Teluk Bakau Mill	13,317.81	Certified	Not Applicable	11-Oct-11	

Teluk Bakau	Indonesia	Teluk Bakau Estate	4,025.07	Certified	Not Applicable	11-Oct-11	
Teluk Bakau	Indonesia	Nusa Lestari Estate	3,456.74	Certified	Not Applicable	11-Oct-11	
Teluk Bakau	Indonesia	Nusa Perkasa Estate	5,836.00	Certified	Not Applicable	11-Oct-11	
Mandah	Indonesia	Mandah Mill	12,366.18	Certified	Not Applicable	1-Apr-14	
Mandah	Indonesia	Mandah Estate	5,053.18	Certified	Not Applicable	1-Apr-14	
Mandah	Indonesia	Rotan Semelur Estate	7,313.00	Certified	Not Applicable	1-Apr-14	
Sungai Pinang	Indonesia	Sungai Pinang Mill	6.513	Certified	Not Applicable	11-Sep-12	
Sungai Pinang	Indonesia	Sungai Pinang Estate	3,374.42	Certified	Not Applicable	11-Sep-12	
Sungai Pinang	Indonesia	Bukit Pinang Estate	3,138.58	Certified	Not Applicable	11-Sep-12	
Ladang Panjang	Indonesia	Ladang Panjang Mill	1,202.04	Certified	Not Applicable	9-Jul-12	
Ladang Panjang	Indonesia	Ladang Panjang Estate	1,202.04	Certified	Not Applicable	9-Jul-12	

Ladang Panjang	Indonesia	Ladang Panjang Estate	1,796.19	Not Certified	2024	NA	2025
Rantau Panjang	Indonesia	Rantau Panjang Mill	10,139.91	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Bumi Ayu Estate	2,960.98	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Rantau Panjang Estate	2,679.74	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Rantau Panjang Estate	1,843.73	Not Certified	2024	NA	2025
Rantau Panjang	Indonesia	Napal Estate/Karang Ringin	4,359.74	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Napal Estate/Karang Ringin	1,843.73	Not Certified	2024	N/A	2025
Rantau Panjang	Indonesia	Mangun Jaya Estate	139.45	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Mangun Jaya Estate	1,398.55	Not Certified	2024	N/A	2025
Rantau Panjang	Indonesia	Sungai Jernih Estate	851.57	Not Certified	2024	N/A	2025

Angsana	Indonesia	Angsana Mill	15,151,19	Certified	Not Applicable	6-Jul-11	
Angsana	Indonesia	Angsana Estate	3,250.06	Certified	Not Applicable	6-Jul-11	
Angsana	Indonesia	Gunung Sari Estate	2,826.94	Certified	Not Applicable	6-Jul-11	
Mustika	Indonesia	Mustika Mill	14,840.76	Certified	Not Applicable	3-Jul-13	
Mustika	Indonesia	Mustika Estate	3.648.74	Certified	Not Applicable	3-Jul-13	
Mustika	Indonesia	Pantai bonati Estate	2,534.00	Certified	Not Applicable	6-Jul-11	
Gunung Aru	Indonesia	Gunung Aru Mill	12,740.54	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Gunung Aru Estate	2,684.41	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Gunung Kemasan Estate	3,511.36	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Laut Timur Estate	3,207.28	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Pantai Timur Estate	3,337.49	Certified	Not Applicable	5-Jul-11	

Ungkaya	Indonesia	Ungkaya Mill	4,145.00	Certified	Not Applicable	10-Jul-12	
Ungkaya	Indonesia	Ungkaya Estate	4,145.00	Certified	Not Applicable	10-Jul-12	
Rantau	Indonesia	Rantau Mill	24,169.56	Certified	Not Applicable	30-Dec-11	
Rantau	Indonesia	Rantau Estate	4,638.00	Certified	Not Applicable	30-Dec-11	
Rantau	Indonesia	Matalok Estate	3,082.00	Certified	Not Applicable	30-Dec-11	
Rantau	Indonesia	Selabak Estate (PT SAA)	3.757.67	Certified	Not Applicable	16-Mar-12	
Rantau	Indonesia	Randi Estate (PT SAA)	2,882.98	Certified	Not Applicable	16-Mar-12	
Rantau	Indonesia	Sangkoh Estate (PT SAA)	3,789.34	Certified	Not Applicable	16-Mar-12	
Rantau	Indonesia	Lanting Estate (PT LMR)	3,249.27	Certified	Not Applicable	16-Mar-12	
Betung	Indonesia	Betung Mill	7,579.57	Certified	Not Applicable	1-Apr-14	
Betung	Indonesia	Betung Estate	4,266.00	Certified	Not Applicable	1-Apr-14	

Betung	Indonesia	Sekayu Estate	3,313.57	Certified	Not Applicable	1-Apr-14	
Bebunga	Indonesia	Bebunga Mill	14,274.77	Certified	Not Applicable	16-Mar-12	
Bebunga	Indonesia	Bebunga Estate	3,958.43	Certified	Not Applicable	16-Mar-12	
Bebunga	Indonesia	Bakau Estate	5,342.14	Certified	Not Applicable	16-Mar-12	
Bebunga	Indonesia	Sungai Cengal Estate	4,974.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Pondok Labu Mill	15,876.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Pondok Labu Estate	3,569.53	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Binturung Estate	4,072.01	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Rampa Estate	3,656.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Sesulung Estate	4,578.46	Certified	Not Applicable	16-Mar-12	
Sekunyir	Indonesia	Sekunyir Mill	7,734.59	Certified	Not Applicable	23-Nov-10	

Sekunyir	Indonesia	Sekunyir Estate	3,555.19	Certified	Not Applicable	23-Nov-10	
Sekunyir	Indonesia	Seruyan Estate	4,179.40	Certified	Not Applicable	23-Nov-10	
Sukamandang	Indonesia	Sukamandang Mill	14,779.92	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Sukamandang Estate	3,936.56	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Sapiri Estate	3,530.90	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Baras Danum Estate	3,664.60	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Kuala Kuayan Estate	3,647.86	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Pemantang Mill	16,601.66	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Pemantang Estate	3,857.91	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Kawan Batu Estate	4,400.00	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Hatantiring Estate	3,811.00	Certified	Not Applicable	5-Jul-11	

Pemantang	Indonesia	Batang Garing Estate	4,532.75	Certified	Not Applicable	5-Jul-11	
Lembiru	Indonesia	Lembiru Mill	9,409.07	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Lembiru Estate	4,929.49	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Awatan Estate	3,476.79	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Pelanjau Estate (PT BAL)	1,002.79	Certified	Not Applicable	3-Jul-19	
Lembiru	Indonesia	Pelanjau Estate (PT BAL)	4,071.76	Not Certified	2024	N/A	2026
Lembiru	Indonesia	Beturus Estate (PT BAL)	4,071.76	Not Certified	2024	N/A	2026
Lembiru	Indonesia	Karya Palma Estate (PT SNP)	476.70	Not Certified	2024	N/A	2026
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	2026

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	2026
Sg. Dingin	Malaysia	Sungai Dingin Oil Mill	19,517.17	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Anak Kulim Estate	1,523.35	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Sungai Dingin Estate	4,244.03	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Somme Estate	941.56	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Bukit Selarong Estate	3,896.17	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Padang Buluh Estate	4,008.47	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Bukit Hijau Estate	2,725.00	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Jentayu Estate	2,178.59	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Chersonese	Malaysia	Chersonese Oil Mill	11,099.36	Certified	Not Applicable	5-Oct-11	19-20 July 2021

Chersonese	Malaysia	Chersonese Estate	3,293.72	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Chersonese	Malaysia	Kalumpong Estate	2,716.80	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Chersonese	Malaysia	Tali Ayer Estate	3,756.10	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Chersonese	Malaysia	Holyrood Estate	1,332.74	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Elphil	Malaysia	Elphil Oil Mill	6,814.60	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Elphil	Malaysia	Kamuning Estate	3,888.43	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Elphil	Malaysia	Elphil Estate	1,865.43	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Elphil	Malaysia	Kinta Kellas Estate	1,060.74	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Flemington	Malaysia	Flemington Oil Mill	11,226.23	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Flemington	Malaysia	Flemington Estate	1,906.84	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Flemington	Malaysia	Bagan Datoh Estate	3,781.86	Certified	Not Applicable	5-Oct-11	19-20 July 2021

Flemington	Malaysia	Sabak Bernam Estate	2,511.79	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Flemington	Malaysia	Sg. Samak Estate	3,025.74	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Seri Intan Oil Mill	14,474.29	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Selaba Oil Mill	1,549.75	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Seri Intan (+ Selaba) Estate	4,013.16	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Sabrang Estate	3,945.23	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Sogomana Estate	2,214.08	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Sg. Wangi Estate	2,226.66	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Bikam Estate	2,075.16	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Cluny (+ Bedford) Estate	1,549.75	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Tennamaram	Malaysia	Tennamaram Oil Mill	10,706.26	Certified	Not Applicable	3-Mar-11	19-20 July 2021

Tennamaram	Malaysia	Tennamaram Estate	1,981.60	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Tennamaram	Malaysia	Sungai Buluh Estate	5,152.22	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Tennamaram	Malaysia	Bukit Talang Estate	3,572.44	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Bkt Kerayong	Malaysia	Bukit Kerayong Oil Mill	Not Applicable	Not Applicable	Not Applicable	15-Apr-11	Mill closure is due to mill rationalisation of the mills in Selangor and Negeri Sembilan area, and re-routing the Fresh Fruit Bunches (FFB) to other neighbouring mills at the same time improve the efficiency of the receiving

							mills. Mill Closure date on 31 March 2024.
Bkt Kerayong	Malaysia	Bukit Kerayong Estate	2,699.28	Certified	Not Applicable	15-Apr-11	19-20 July 2021
Bkt Kerayong	Malaysia	Bukit Cheraka Estate	3,647.62	Certified	Not Applicable	15-Apr-11	19-20 July 2021
East	Malaysia	East Oil Mill	10,902.94	Certified	Not Applicable	19-May-10	19-20 July 2021
East	Malaysia	East Estate	5,634.45	Certified	Not Applicable	19-May-10	19-20 July 2021
East	Malaysia	Sepang Estate	2,092.28	Certified	Not Applicable	19-May-10	19-20 July 2021
East	Malaysia	Dusun Durian Estate	3,176.21	Certified	Not Applicable	19-May-10	19-20 July 2021
West	Malaysia	West Oil Mill	5,912.69	Certified	Not Applicable	19-May-10	19-20 July 2021
West	Malaysia	West Estate	5,912.69	Certified	Not Applicable	19-May-10	19-20 July 2021
Bukit Puteri	Malaysia	Bukit Puteri Oil Mill	3,875.80	Certified	Not Applicable	7-Jul-11	19-20 July 2021

Bukit Puteri	Malaysia	Bukit Puteri Estate	3,875.80	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kerdau	Malaysia	Kerdau Oil Mill	13,781.50	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kerdau	Malaysia	Kerdau Estate	5,683.04	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kerdau	Malaysia	Mentakab Estate	3,266.49	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kerdau	Malaysia	Chenor Estate	2,834.98	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kerdau	Malaysia	Sg Mai Estate	1,996.99	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Jabor	Malaysia	Jabor Oil Mill	2,332.92	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Jabor	Malaysia	Jabor Estate	2,332.92	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Labu	Malaysia	Labu Oil Mill	NA	NA	Mill closure is due to mill rationalisation of the mills in Selangor and Negeri	NA	NA

					Sembilan area, and re-routing the Fresh Fruit Bunches (FFB) to other neighbouring mills at the same time improve the efficiency of the receiving mills. Mill closure date on 23rd June 2024.		
Labu	Malaysia	Labu Estate	4,529.72	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Tanah Merah	Malaysia	Tanah Merah Oil Mill	6,203.87	Certified	Not Applicable	19-May-10	19-20 July 2021
Tanah Merah	Malaysia	Tanah Merah Estate	4,341.73	Certified	Not Applicable	19-May-10	19-20 July 2021
Tanah Merah	Malaysia	Bukit Pelandok Estate	1,862.14	Certified	Not Applicable	19-May-10	19-20 July 2021

Sua Betong	Malaysia	Sua Betong Oil Mill	18,457.27	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Sua Betong Estate	2,870.75	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Sengkang Estate	2,831.51	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Bradwall Estate	3,828.34	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	PD Lukut Estate	1,523.79	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Tampin Linggi Estate	2,106.71	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Sg. Bahru Estate	1,427.31	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Salak Estate	3,868.86	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Kok Foh	Malaysia	Kok Foh Oil Mill	14,852.64	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Muar River Estate	1,584.62	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Sg. Senarut Estate + Sg Gemas Estate	2,958.38	Certified	Not Applicable	7-Jul-11	19-20 July 2021

Kok Foh	Malaysia	Kok Foh Estate	2,275.84	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Bukit Pilah Estate	3,667.31	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	St. Helier Estate	1,992.65	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Sungai Sabaling Estate	1,321.35	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Pertang Estate	1,052.49	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kempas	Malaysia	Kempas Oil Mill	11,828.51	Certified	Not Applicable	20-May-10	19-20 July 2021
Kempas	Malaysia	Kempas Estate	4,505.45	Certified	Not Applicable	20-May-10	19-20 July 2021
Kempas	Malaysia	Tangkah Estate	2,537.78	Certified	Not Applicable	20-May-10	19-20 July 2021
Kempas	Malaysia	Kemuning Estate	2,671.05	Certified	Not Applicable	20-May-10	19-20 July 2021
Kempas	Malaysia	Serkam Estate	2,114.23	Certified	Not Applicable	20-May-10	19-20 July 2021
Diamond Jubilee	Malaysia	Diamond Jubilee Palm Oil Mill	7,356.19	Certified	Not Applicable	5-Oct-11	19-20 July 2021

Diamond Jubilee	Malaysia	Diamond Jubilee Estate	2,836.19	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Diamond Jubilee	Malaysia	Bukit Asahan Estate	3,072.18	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Diamond Jubilee	Malaysia	Welch Estate	1,447.82	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Pagoh	Malaysia	Pagoh Oil Mill	7,418.59	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Pagoh	Malaysia	Pagoh Estate	2,325.93	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Pagoh	Malaysia	Lanadron Estate	1,964.44	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Pagoh	Malaysia	Pengkalan Bukit Estate	3,128.22	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Chaah	Malaysia	Chaah Oil Mill	8,699.93	Certified	Not Applicable	18-Nov-10	19-20 July 2021
Chaah	Malaysia	Chaah Estate	2,795.36	Certified	Not Applicable	18-Nov-10	19-20 July 2021
Chaah	Malaysia	Sg. Simpang Kiri Estate	2,371.66	Certified	Not Applicable	18-Nov-10	19-20 July 2021
Chaah	Malaysia	North Labis Estate	3,532.91	Certified	Not Applicable	18-Nov-10	19-20 July 2021

Gunung Mas	Malaysia	Gunung Mas Oil Mill	12,305.54	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Gunung Mas Estate	3,466.17	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Kempas Klebang Estate	2,473.06	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Bukit Paloh Estate	3,390.90	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Yong Peng Estate	2,975.41	Certified	Not Applicable	19-May-10	19-20 July 2021
Bukit Benut	Malaysia	Bukit Benut Oil Mill	8,495.13	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Bukit Benut	Malaysia	Bukit Benut Estate	2,799.78	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Bukit Benut	Malaysia	Lambak Elaeis Estate	3,740.16	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Bukit Benut	Malaysia	CEP Nyior Estate	1,955.19	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Ulu Remis	Malaysia	Ulu Remis Oil Mill	17,115.58	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Ulu Remis Estate	2,598.25	Certified	Not Applicable	11-Apr-11	19-20 July 2021

Ulu Remis	Malaysia	Cenas Estate	1,974.06	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Bukit Badak Estate	3,234.25	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Tun Dr. Ismail Estate	4,271.44	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Pekan Estate	3,258.70	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Sembrong Estate	1,778.88	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Hadapan	Malaysia	Hadapan Oil Mill	11,371.82	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Hadapan	Malaysia	Sri Pulai Estate	2,049.87	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Hadapan	Malaysia	Kulai Estate	3,023.42	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Hadapan	Malaysia	Layang Estate	3,258.90	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Hadapan	Malaysia	CEP Renggam Estate	3,039.63	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Sandakan Bay	Malaysia	Sandakan Bay Oil Mill	16,764.34	Certified	Not Applicable	1-Oct-08	19-20 July 2021

Sandakan Bay	Malaysia	Tun Tan Siew Sin Estate	3,125.60	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Tunku Estate	3,199.05	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Tigowis Estate	2,074.02	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Sentosa Estate	3,545.54	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Segaliud Estate	4,820.13	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Melalap	Malaysia	Melalap Oil Mill	5246.18	Certified	Not Applicable	21-Jan-11	19-20 July 2021
Melalap	Malaysia	Melalap Estate	2,096.73	Certified	Not Applicable	21-Jan-11	19-20 July 2021
Melalap	Malaysia	Sapong Estate	3,149.45	Certified	Not Applicable	21-Jan-11	19-20 July 2021
Binuang	Malaysia	Binuang Oil Mill	11,659.58	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Binuang	Malaysia	Binuang Estate	3,271.08	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Binuang	Malaysia	Sungang Estate	3,407.98	Certified	Not Applicable	16-Jan-09	19-20 July 2021

Binuang	Malaysia	Tingkayu Estate	1,881.08	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Binuang	Malaysia	Jeleta Bumi Estate	3,099.44	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Giram	Malaysia	Giram Oil Mill	8,345.02	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Giram	Malaysia	Giram Estate	4,166.98	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Giram	Malaysia	Mostyn Estate	4,178.04	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Merotai Oil Mill	11,545.71	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Merotai Estate	3,052.66	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Imam Estate	3,773.56	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Tiger Estate	2,497.86	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Table Estate	2,221.63	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Lavang	Malaysia	Lavang Oil Mill	24,836.54	Certified	Not Applicable	30-Dec-11	19-20 July 2021

Lavang	Malaysia	Lavang Estate	4,363.83	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Rasan Estate	3,454.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Belian Estate	2,847.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Kelida Estate	2,460.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Lavang (Special) Estate	included under Lavang Estate Ha	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Pekaka Estate	2,626.14	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Ruai Estate	2,460.96	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Dulang Estate	2,548.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Charquest Estate	1,448.71	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Paroh Estate	2,627.90	Certified	Not Applicable	30-Dec-11	19-20 July 2021

Rajawali	Malaysia	Rajawali Oil Mill	14,104.45	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Rajawali Estate	6,087.27	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Samudera Estate	3,308.60	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Semarak Estate	2,248.68	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Bayu Estate	2,459.90	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Derawan Oil Mill	9,528.83	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Derawan Estate	2,490.79	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Sahua Estate	2,644.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Takau Estate	2,107.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Damai Estate	2,287.04	Certified	Not Applicable	30-Dec-11	19-20 July 2021

Guadalcanal Plains Palm Oil Limited (GPPOL)	Tetere Oil Mill	Guadalcanal Province, Solomon Islands	Certified	Not Applicable	18-Mar-11	19-20 July 2021	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Tetere Estate	Guadalcanal Province, Solomon Islands	Certified	Not Applicable	18-Mar-11	19-20 July 2021	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Ngalimbiu Estate	Guadalcanal Province, Solomon Islands	Certified	Not Applicable	18-Mar-11	19-20 July 2021	Additional 861Ha of new planting between 2025-2028 - approved NPP in 2018
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Mbalisuna Estate	2868.47	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – West Zone (83)	245.50	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – Central Zone (53)	181.71	Certified	Not Applicable	18-Mar-11	19-20 July 2021

Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – MBA East Zone (59)	180.80	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – MBE East Zone (37)	102.77	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Hagita Oil Mill	16508.59	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Giligili Estate	1095.47	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Hagita Estate	2450.02	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Waigani Estate	2341.13	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Sagarai Estate	2864.55	Certified	Not Applicable	15-Feb-13	19-20 July 2021

Milne Bay Estates (MBE)	Papua New Guinea	Padipadi Estate	4517.67	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Mariawatte Estate	1680.14	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - East Gurney Estate (259)	450.59	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - West Gurney Estate (231)	479.13	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - East Sagarai Estate (156)	283.93	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - West Sagarai Estate (212)	345.96	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Poliamba Oil Mill	10720.53	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Kara Estate	1032.10	Certified	Not Applicable	19-Mar-12	19-20 July 2021

Poliamba (POL)	Papua New Guinea	Nalik Estate	2666.75	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	West Coast Estate	627.60	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Noatsi Estate	2064.10	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Madak Estate	1517.11	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Smallholders - North Division (615)	1022.12	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Smallholders- South Division (866)	1257.21	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Smallholders - West Division (309)	533.54	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Gusap Mill	14606.08	Certified	Not Applicable	5-Aug-10	19-20 July 2021

Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Gusap East (Gusap) Estate	2856.45	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Gusap West (Paddox) Estate	3019.09	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Surinam Estate	2154.14	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Dumpu Estate	2254.36	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Ngaru Estate	854.33	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	J Estate (Jephcott) Estate	2824.01	Certified	Not Applicable	5-Aug-10	19-20 July 2021

Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Smallholders - Madang VOPs (71)	360.00	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Smallholders - Morobe VOPs (253)	283.70	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Sangara Oil Mill		Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Mamba Oil Mill		Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Embi Estate	1737.78	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Ambogo Estate	2040.00	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Sangara Estate	1780.00	Certified	Not Applicable	1-Feb-13	19-20 July 2021

Higaturu Oil Palm (HOP)	Papua New Guinea	Sumbiripa Estate	2545.00	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Mamba Estate	4013.10	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Sambogo Estate	2637.85	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Sorovi Division(2019)	3940.21	Certified	Not Applicable	1-Feb-13	New development plan from 2025 - 2028 - with 1848Ha of New Planting - NPP approved 2024
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Saiho Division(842)	1493.06	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Aeka Division (911)	1474.23	Certified	Not Applicable	1-Feb-13	19-20 July 2021

Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Igora Division (1367)	2940.15	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Ilimo Division (671)	1063.66	Certified	Not Applicable	1-Feb-13	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Mosa Oil Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Kumbango Oil Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Kapiura Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Numundo Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Waraston Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Bebere Estate	2226.71	Certified	Not Applicable	10-Sep-08	19-20 July 2021

West New Britain (WNB)	Papua New Guinea	Kumbango Estate	2610.80	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Togulo Estate	1509.20	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Dami Estate	1507.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Waisisi Estate	1090.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Kautu Estate	4280.60	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Karausu Estate	2387.64	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Moroa Estate	848.16	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Bilomi Estate	2011.70	Certified	Not Applicable	10-Sep-08	19-20 July 2021

West New Britain (WNB)	Papua New Guinea	Loata Estate	562.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Haella Estate	4220.30	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Garu Estate	3709.60	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Daliavu Estate	2484.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Sapuri Estate	2180.90	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Malilimi Estate	3837.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Rigula Estate	3720.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Nomundo Estate	2645.17	Certified	Not Applicable	10-Sep-08	19-20 July 2021

West New Britain (WNB)	Papua New Guinea	Navarai / Karato ME /KDC EU Estate	1103.77	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Volupai / Lotomgam / Natupi / Goruru Estate	1992.59	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Lolokoru Estate	2453.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Ove Estate	3541.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Tamare Estate	1362.70	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders LSS Mosa (1822)	5008.53	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders VOP East (1817)	5324.37	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders VOP Central (1964)	5756.57	Certified	Not Applicable	10-Sep-08	19-20 July 2021

West New Britain (WNB)	Papua New Guinea	Smallholders VOP West (1279)	2804.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders LSS Kapiura (551)	551.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders VOP Kapiura (850)	847.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders Kaulong/Akami/Pushiki/Repamira/Sakapei (20)	700.37	Certified	Not Applicable	10-Sep-08	19-20 July 2021
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Erap Mill	5399.40	Certified	Not Applicable	27-Mar-20	19-20 July 2021
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Munum Estate	1734.57	Certified	Not Applicable	27-Mar-20	19-20 July 2021

Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Maralumi Estate	2427.15	Certified	Not Applicable	27-Mar-20	19-20 July 2021
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Erap Estate	1237.68	Certified	Not Applicable	27-Mar-20	19-20 July 2021

12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	**Applicable**
Was the time bound plan submitted during the initial audit?	1st July 2018
Does the time bound plan contain a current list of all estates and mills?	Yes, SD Guthrie Berhad TBP has included all its operating units in Malaysia, Indonesia, Papua New Guinea and Solomon Island. Refer to the Time Bound Plan table.
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	Yes, all estates and mills, except those listed below or mentioned in the TBP, are certified under RSPO. Certain units have been excluded from certification due to specific circumstances, such as financial challenges or reclassification for property development. In Malaysia, Pekaka Mill has been decommissioned, and all its supply bases (Pekaka Estate, Ruai Estate, Dulang Estate, Paroh Estate, and Chartquest Estate) have been reassigned to SOU Lavang. Meanwhile, SD Guthrie Berhad acquired Bintang Palm Oil Mill in Johor in April 2017. As of December 2017, the process to divest this mill had been initiated, and the RSPO certification process was temporarily suspended. The transaction was finalized on 01/10/2018. In Indonesia, PT Mitral Austral Sejahtera (MAS) was sold, and SD Guthrie Berhad no longer manages its operations. Please refer to the TBP latest approval dated 19/2/2025.

Are there any new acquisitions of land done by the certification unit since the last audit? If YES, is the time bound plan updated to indicate that the newly acquired land is to becertified within a three year timeframe?	There are no new acquisitions. There is new propose on 2025 for Land legalization still in progress dated approval by RSPO on 19/2/25 for these Estate. 1. Ladang Panjang Estate -1,796.19 ha 2. Rantau Panjang Estate, Napal Estate / Karang Ringin Estate - 1,843.73 ha. 3. Mangun Jaya Estate - 1,398.55 ha 4. Sungai Jernih Estate - 851.57 ha 5. Pelanjau Estate (PT BAL) & Beturus Estate (PT BAL) - 4,071.76ha 6. Karya Palma Estate (PT SNP) -476.70 Ha 7. West and East Estate - 1,452.93 ha
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	Although deviations have been identified in the management units in Indonesia, it has been justified that these units are still in the process of obtaining land titles.
Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit? *Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.*	As the latest TBP in February 2025, all units will be certified in 2026. SD Guthrie Berhad has submitted the latest TBP to be approved by RSPO Secretariat. As per reply from Deputy Director of Compliance, RSPO Secretariat on 10/2/25, for RSPO membership date before 1st July 2018, the new TBP is before 30th June 2026. Since SD Guthrie Berhad TBP is within June 2026. Although there is deviation has been identified at those Indonesia management units but it has been justified that these units are still awaiting to receive land titles. All operating units in Malaysia, Papua New Guinea and Solomon Island have been certified. Except for Indonesian, only 11 operating units yet to be certified:
Is there any revision made to the time bound plan? If YES, has the revised time bound plan been reviewed by the CB? *Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are*	▪ Pinang Sebatang Estate - Land legalization process for 448 ha at Pinang Sebatang Estate is still in process. ▪ Ladang Panjang Estate - Land legalization process for 1,796.19 ha is still in progress. ▪ Rantau Panjang Estate - Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process.

*justified.*The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).	▪ Napal Estate/Karang Ringin - Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process. ▪ Mangun Jaya Estate - Land legalization process of 1398.55 ha is still in process. ▪ Sungai Jernih Estate - Land legalization process of 851.57 ha is still in process. ▪ Pelanjau Estate (PT BAL) - Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process ▪ Beturus Estate (PT BAL) - Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process ▪ Karya Palma Estate (PT SNP) - Land legalization process for 476.70 ha is still in process. ▪ West Estate - Land legalization process for 1452.93 ha (West and East Estate) is still in process. East Estate/Sei Mawang - Land legalization process for 1452.93 ha (West and East Estate) is still in process.
Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	Although deviations have been identified in the management units in Indonesia, it has been justified that these units are still in the process of obtaining land titles.
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	No fundamental failure. Both Liberia and Indonesia (PT Mitral Austral Sejahtera) have been excluded in the latest TBP as these 2 assets were disposed.

13. Requirements for Uncertified Management Units

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

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

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

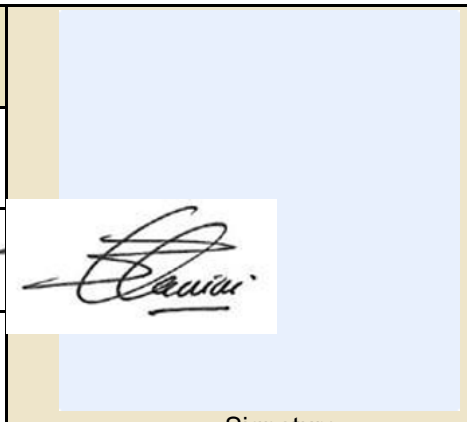
Audit Conclusion & Recommendation

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)*

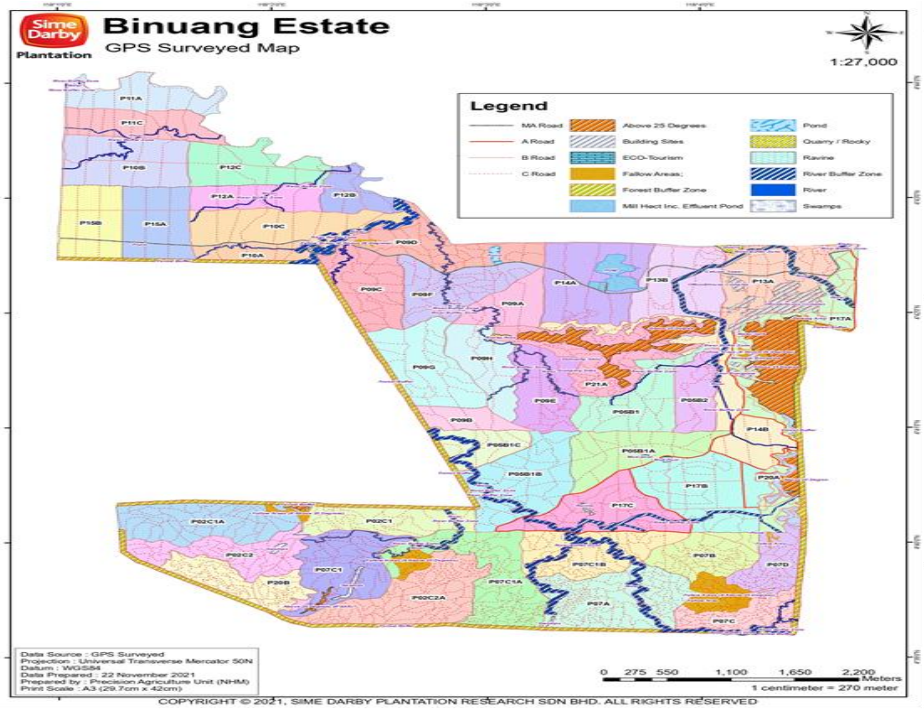
14. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

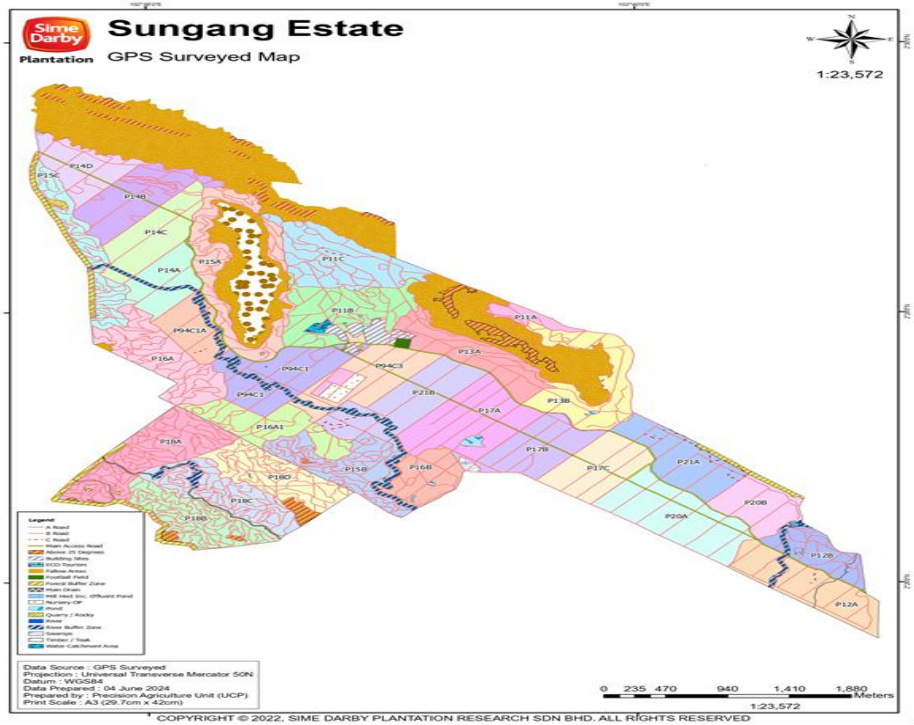
Signing by the Management Unit		
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader.		
Acknowledged by:		 Signature
Name	Shylaja Devi Vasudevan Nair	
Position	Head, Sustainability Compliance Unit	
Date	07/07/2026	

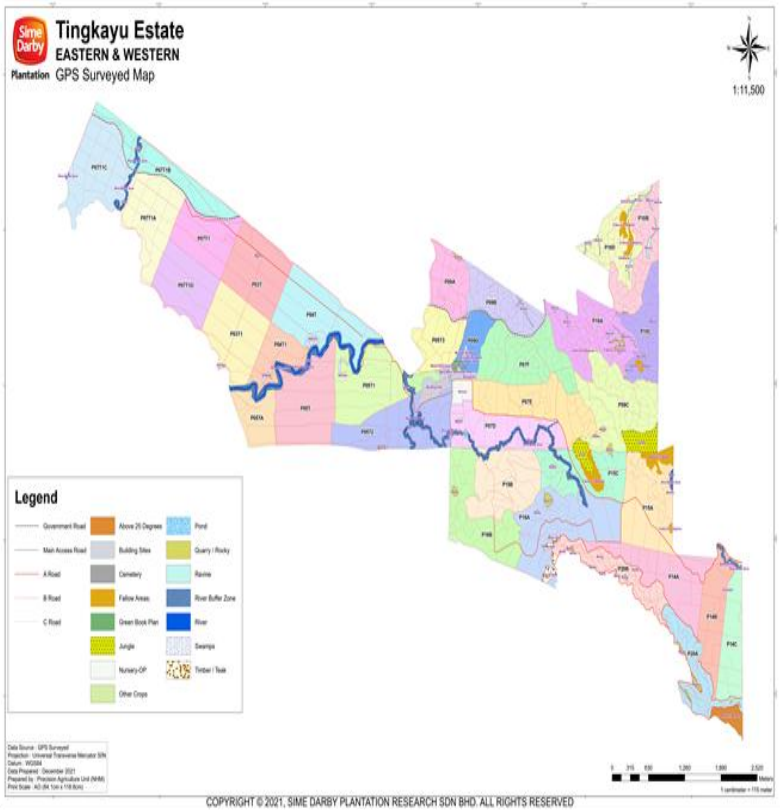
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		 Signature
Name	ROZAIMEE BIN AB RAHMAN	
Position	LEAD AUDITOR	
Date	06/07/2026	

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	6 July 2026	

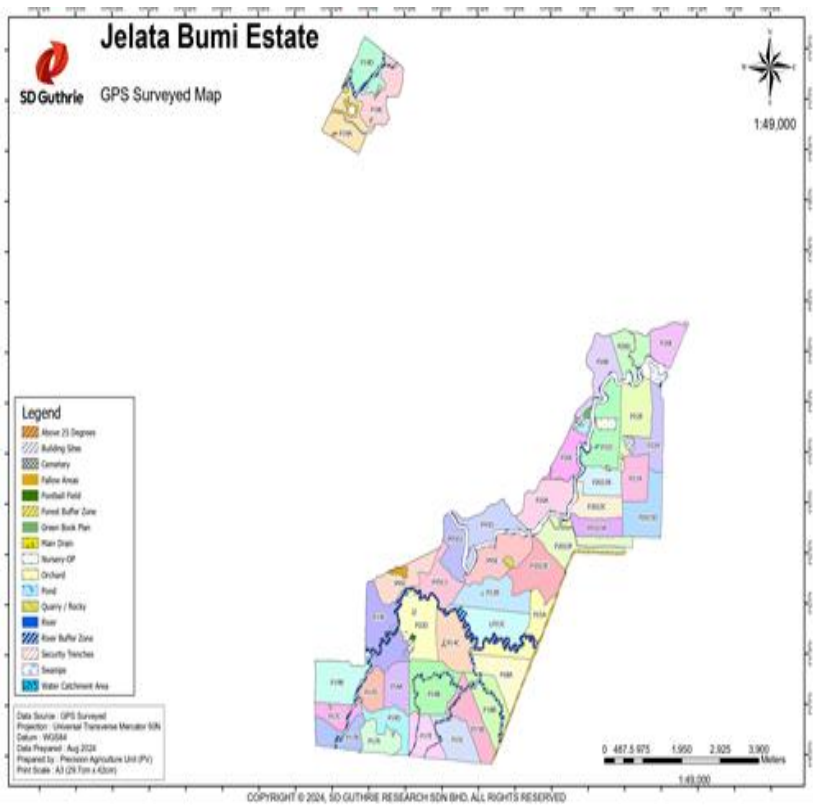
Appendix 1: Location Map Unit of Certification and Supply bases







i.e. figure: Map of Unit of Certification



i.e. figure: Map of Estate Xxx

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

Assessment Type	Date of Audit	Changes
Annual Surveillance Audit 1	4-8/05/2026	NO CHANGES

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Unit of Certification (POM and its supply bases) in the period of January 2025 to 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 year 2025 for POM and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	2.07
PK	2.07
PKO	0.00
PKE	0.00

Extraction	**%**
OER	22.85
KER	4.55

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	25554.90
OP Planted on Peat	0.00
Conservation (Forested)	1090.95
Conservation (Non-Forested)	34.29
Total	**26,680.14**

Production	t/year
FFB Processed	119,043.98
CPO Produced	27201.86

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	180005.72	1.54	72390.55	32.43	0.00	0.00	252396.27
CO_2 Emission from Fertilizer	9143.54	0.08	8062.80	3.61	0.00	0.00	17206.34
N_2O Emission	4443.71	0.04	4428.10	1.98	0.00	0.00	8871.81
Fuel Consumption	120.55	0.00	78.08	0.03	0.00	0.00	198.63
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-167708.57	-1.44	-66976.56	-30.00	0.00	0.00	-234685.13
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**26004.95**	**0.22**	**17982.97**	**8.06**	0.00	0.00	**43987.92**

**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	23334.64	0.20
Fuel Consumption	134.63	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	23469.26	0.20

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

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