

MALAYSIAN SUSTAINABLE PALM OIL
MSPO OPMC Public Summary Report

- Initial Assessment**
- Annual Surveillance Assessment** (Choose an item.)
- Recertification Assessment (RA 1)**
- Extension of Scope**

| |
|--|
| UNITED PLANTATIONS BERHAD |
| Client Company (HQ) Address: Jalan Kuala Selangor - Teluk Intan Jendarata Estate 36009 Teluk Intan Perak, Malaysia |
| Certification Unit: United International Enterprise (UIE) UIE Palm Oil Mill and UIE Estate |
| Date of Final Report: 05/09/2023 |

Report prepared by:
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Report Number: 3717775

Assessment Conducted by:
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Section 1: Executive Summary

| 1.1 Organizational Information and Contact Person | | | |
|---|---|-------------------------|---------------------------|
| Company Name | United Plantations Berhad | | |
| Mill/Estate | Certification Unit | MPOB License No. | Expiry Date |
| | UIE Palm Oil Mill | 500124504000 | 31/01/2024 |
| | UIE Estate | 502076202000 | 31/07/2024 |
| Address | Jalan Kuala Selangor - Teluk Intan Jendarata Estate, 36009 Teluk Intan, Perak, Malaysia | | |
| Management Representative | Lee Kian Wei | | |
| Website | https://unitedplantations.com | E-mail | lkw@unitedplantations.com |
| Telephone | 05-6436271 | Facsimile | 05-6417100 |

| 1.2 Certification Information | | | |
|---|---|--------------------------------|------------|
| Certificate Number | Mill: MSPO 693205 Estate: MSPO 693206 | Certificate Start Date | 28/09/2023 |
| Date of First Certification | 28/09/2018 | Certificate Expiry Date | 27/09/2028 |
| Scope of Certification | <input checked="" type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits | | |
| Visit Objectives | The objective of the assessment was to conduct Recertification of the existing certification to ensure the elements of the proposed scope of registration and the requirements of the management standard are effectively addressed by the organisation's management system. | | |
| Standard | <input type="checkbox"/> MSPO MS 2530-2:2013 – General Principles for Independent Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills | | |
| Reassessment Visit Date (RAV) | 24 - 27/07/2023 | | |
| Continuous Assessment Visit Date (CAV) 1_1 | - | | |
| Continuous Assessment Visit Date (CAV) 1_2 | - | | |
| Continuous Assessment Visit Date (CAV) 1_3 | - | | |
| Continuous Assessment Visit Date (CAV) 1_4 | - | | |

| 1.3 Other Certifications | | | |
|--------------------------|--|-------------------------------|-------------|
| Certificate Number | Standard(s) | Certificate Issued by | Expiry Date |
| RSPO 693198 | RSPO Principles & Criteria of Sustainable Palm Oil Production: | BSI Services Malaysia Sdn Bhd | 28/09/2027 |

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|-------------|--|-------------------------------|------------|
| | 2018; Malaysian National Interpretation: 2019 | | |
| MSPO 709995 | MSPO Supply Chain Certification Standard (MSPO SCCS) 1/10/2018 | BSI Services Malaysia Sdn Bhd | 11/07/2024 |

1.4 Location of Certification Unit

| Name of the Certification Unit (Palm Oil Mill/ Estate/ Smallholder/ Independent Smallholder) | Site Address | GPS Reference of the site office | |
|--|--|----------------------------------|-------------------|
| | | Latitude | Longitude |
| UIE Palm Oil Mill | KM 9 Jalan Bruas - Ayer Tawar, Pantai Remis, 34900 Perak, Malaysia | 4° 26' 52.12" N | 100° 43' 14.48" E |
| UIE Estate | KM 9 Jalan Bruas - Ayer Tawar, Pantai Remis, 34900 Perak, Malaysia | 4° 26' 52.12" N | 100° 43' 14.48" E |

1.5 Certified Area

| Estate | Total Planted (Mature + Immature) (ha) | HCV (ha) | Infrastructure & Other (ha) | Total Area (ha) | % of Planted |
|-------------------|--|--------------|-----------------------------|------------------|--------------|
| UIE Estate | 8,949.56 | *12.53 | *1,403.11 | 10,365.20 | 86.34 |
| Total (ha) | 8,949.56 | 12.53 | 1,403.11 | 10,365.20 | |

Note: *UIE estate has only 1 HCV 4 at the riparian Sg Anak Machang with total 12.53 ha. Due to HCV has changes of declaration. Hence the additional conservation area is 128.14 Ha on infrastructure become 1403.11 Ha.

1.6 Plantings & Cycle

| Estate | Age (Years) | | | | | Mature | Immature |
|-------------------|-------------|-----------------|-----------------|----------|----------|-----------------|----------|
| | 0 - 3 | 4 - 10 | 11 - 20 | 21 - 25 | 26 - 30 | | |
| UIE Estate | 0 | 5,166.41 | 3,783.15 | 0 | 0 | 8,949.56 | 0 |
| Total (ha) | 0 | 5,166.41 | 3,783.15 | 0 | 0 | 8,949.56 | 0 |

1.7 Certified Tonnage of FFB

| Estate | Tonnage / year | | |
|-------------------|-----------------------------|--------------------------|----------------------------|
| | Estimated (Sep 22 - Aug 23) | Actual (Jun 22 - Jun 23) | Forecast (Sep 23 - Aug 24) |
| UIE Estate | 290,000.00 | 294,080.84 | 295,000.00 |
| Total (mt) | 290,000.00 | 294,080.84 | 295,000.00 |

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| 1.8 Uncertified Tonnage of FFB | | | |
|---------------------------------------|--------------------------------|-----------------------------|-------------------------------|
| Estate | Tonnage / year | | |
| | Estimated (Sep 22 - Aug 23) | Actual (Jun 22 - Jun 23) | Forecast (Sep 23 - Aug 24) |
| N/A | N/A | N/A | N/A |
| Total (mt) | N/A | N/A | N/A |

| 1.9 Certified Tonnage | | | |
|--|--------------------------------|-----------------------------|-------------------------------|
| Mill Capacity: 60 MT/hr SCC Model: SG | Estimated (Sep 22 - Aug 23) | Actual (Jun 22 - Jun 23) | Forecast (Sep 23 - Aug 24) |
| | FFB | FFB | FFB |
| | 290,000.00 | 294,080.84 | 295,000.00 |
| | CPO (OER: 23 %) | CPO (OER: 21.34 %) | CPO (OER: 23 %) |
| | 66,700.00 | 62,742.15 | 67,850.00 |
| | PK (KER: 4.8 %) | PK (KER: 4.35 %) | PK (KER: 4.8 %) |
| | 13,920.00 | 12,797.19 | 14,160.00 |

| 1.10 Actual Sold Volume (CPO) | | | | | |
|--------------------------------------|----------------|-------------------------|-----------|--------------|-----------|
| CPO (mt) | MSPO Certified | Other Schemes Certified | | Conventional | Total |
| | | ISCC | RSPO | | |
| 62,742.15 | 0 | 0 | 65,170.32 | 54.69 | 65,225.01 |

| 1.11 Actual Sold Volume (PK) | | | | | |
|-------------------------------------|----------------|-------------------------|-----------|--------------|-----------|
| PK (mt) | MSPO Certified | Other Schemes Certified | | Conventional | Total |
| | | ISCC | RSPO | | |
| 12,797.19 | 0 | 0 | 12,832.90 | 0 | 12,832.90 |

Section 2: Assessment Process

BSI is a leading global provider of management systems assessment and certification, with more than 92,000 certified locations and clients in over 193 countries. BSI Standards is the UK's National Standards Body. BSI provides independent, third-party certification of management systems.

Assessment Methodology, Programme, Site Visits

This on-site assessment was conducted from 24-27/07/2023. The audit programme is included as Section 2.4. The approach to the audit was to treat the UIE Palm Oil Mill and UIE Estate as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities. 30 days prior to audit, public notification posted in the BSI website as per the following link: [06-2-mspo-public-notification-recertification-united-international-enterprise-palm-oil-mill--supply-base-english.pdf \(bsigroup.com\)](#)

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. MS 2530-2:2013 or MS 2530-3:2013 or MS 2530-4:2013 were used to guide the collection of information to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The Certification Unit were using MSPO certification marks for any type of on- and off-product communication. The Certification Unit are compliance with the use of the MSPO Logo and related claims.

The estates or smallholders sample were determined based on formula $S = r\sqrt{n}$ where n is the number of estates while when applicable, the smallholders sample were determined following the MSPO Certification Requirement. The sampling of smallholders were based on the formula $(r\sqrt{n})$; where r is the risk factor (may defers 1, 1.5 and 2 depending on risk), where n is total number of group members (include calculation of sampling taken). The sampled smallholder listed in Appendix B.

Meetings were held with stakeholders to seek their views on the performance of the company with respect to the MSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.6.

This report is structured to provide a summary of assessment finding as attached in the Section 3. The assessment was based on random samples and therefore nonconformities may exist that have not been identified.

All the previous nonconformities are remains closed. The assessment findings from the reassessment are detailed in Section 4.2.

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This report was externally reviewed by MSPO approved Peer Reviewer prior to certification and recertification decision by BSI. For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

The following table would be used to identify the locations to be audited each year in the 5-year cycle.

| Assessment Program | | | | | |
|---|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| Name (Mill / Plantation / Group smallholders) | Year 1 (Recertification) | Year 2 (ASA 1_1) | Year 3 (ASA 1_2) | Year 4 (ASA 1_3) | Year 5 (ASA 1_4) |
| UIE Palm Oil Mill | √ | √ | √ | √ | √ |
| UIE Estate | √ | √ | √ | √ | √ |

Tentative Date of Next Visit: July 22, 2024 - July 24, 2024

Total No. of Mandays: 7

2.1 BSI Assessment Team

| Team Member Name | Role (Team Leader or Team member) | Qualifications (Short description of the team members) |
|----------------------|--------------------------------------|--|
| Mohd Isa Hasim (MIH) | Team Leader | <p>Education: He holds the Diploma in Mechanical Engineering, UiTM Pulau Pinang and Diploma in Palm Oil Milling Technology, MPOB Bangi.</p> <p>Work Experience: He started his career with Assistant Engineer at Sime Darby Plantation and working experience almost at 8 years in Palm Oil Mill. After that he join in petrochemical plant for 3 years working experience as Steam Engineer before he joins as Freelance Auditor MSPO with various of certificate body about 6 years' experience.</p> <p>Training attended: He has completed ISO 9001:2015 Lead Auditor Course, MSPO OPMC Lead Auditor Course, MSPO SCCS Lead Auditor Course, IMS Lead Auditor Course, RSPO P&C Lead Auditor Course, RSPO SCCS Lead Auditor Course. He also has a competency license of CEPswam Schedule Waste Management, Safety & Health Officer (SHO) DOSH Green Book, Construction Safety & Health Officer (CSHO) CIDB, Steam Engineer Grade 1, DOSH Putrajaya.</p> <p>Aspect covered in this audit:</p> |

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| | | |
|----------------------------------|-------------|---|
| | | <p>Legal requirements, Land use right, safety and health, Biodiversity and HCV conservation, water & wastes management, environmental aspects, training and competency, mill and estate best practices.</p> <p>Language proficiency: English and Bahasa Malaysia.</p> |
| Muhammad Fadzli bin Masran (MFM) | Team Member | <p>Education: Holds a Bachelor Degree in Forestry Science, graduated from University Putra Malaysia.</p> <p>Work Experience: He started his career as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day-to-day plantation operations. In his career at Kulim Plantation, Fadzli had accumulated more than 10 years of sustainability implementation experience including workers’ welfare, workers’ occupational, health & safety, environment conservation and protection at buffer areas and continuous improvement management plans. Fadzli had accumulated auditing experience when he was the internal auditor for ISO 9001 and ISO 14001 at Kulim Plantations.</p> <p>Training attended: He has completed ISO IMS 9001, 14001, 45001 (OHS 18001) Lead Auditor Course in April 2018, endorsed RSPO Lead Auditor Course in July 2018, MSPO Lead Auditor Course in October 2018, endorsed RSPO Supply Chain Certification training course in January 2019, MSPO Supply Chain Certification System (SCCS) Auditor training Course (MPOCC Endorsed), CQI and IRCA Certified ISO 9001:2015 Lead Auditor Training Course in April 2019, HCV and GIS Training in November 2019 and SMETA Requirements Training in April 2021.</p> <p>Aspect covered in this audit: Economic management plan, mill best practices, estate best practices, Legal Requirements, land & Legal issue, Occupation Health Safety requirement, HIRARC, training, and RSPO supply chain requirements.</p> <p>Language proficiency: Fluent in both verbal/written Bahasa Malaysia and English.</p> |
| Valence Shem (VSH) | Team Leader | <p>Education: BTech (Hons) Bachelor’s Degree in Industrial Technology, University of Science Malaysia.</p> <p>Work Experience: He has 9 years working experience in oil palm plantation industry and Management system auditing since 2009 for various standards such as ISO 140001, RSPO P&C, RSPO SCCS, MSPO and SMETA.</p> <p>Training attended: He has attended the ISO 14001 Lead Auditor Course, ISO 9001 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed RSPO SCCS Lead Assessor Course, MSPO Awareness Training, ISO 45000 Lead Auditor Course, SMETA Auditor training, HCV-HCS training, RSPO-endorsed RSPO ISH Standard 2019 Lead Auditors Course.</p> |

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| | | |
|----------------------------|---------------|--|
| | | <p>Aspect covered in this audit: Observer - Conducting Qualification Review for Mohd Isa.</p> <p>Language proficiency: Fluent in both verbal/written Bahasa Malaysia and English.</p> |
| Mohd Sabre Salim (MSS) | Peer Reviewer | <p>Education: Master's in Business Administration (MBA) from UiTM in 2006 and Bachelor Science Agribusiness from UPM in 1986.</p> <p>Work Experience: He gained his working exposure in the plantation sector, serving as an Plantation Manager with Hap Seng Plantation Berhad and currently as consultant, free-lance lecturer, and trainer at MDV Management Sdn Bhd. He has more than 50 MSPO report that has been reviewed.</p> <p>Training attended: He has completed Endorsed Lead Auditor Course and Endorsed MSPO Lead Auditor Course and MSPO Peer Review certificate by MPOCC. He has attended MSPO Peer Reviewer 1 - 2017 by MPOCC.</p> <p>Expertise: General management, leadership & financial management, occupational safety & health management, plantation (agriculture & agribusiness) management, Malaysian Sustainable Palm Oil (MSPO).</p> |
| Muhammad Sufyan Azmi (MSA) | Peer Reviewer | <p>Education: Master's in Business Administration (MBA) from Open University Of Malaysia and Bachelor Degree in Bioindustry from UPM in 2006.</p> <p>Work Experience: He gained his working exposure in the plantation sector with 15 years' experience, currently serving as a Plantation Manager with TSH Resources Berhad and previously as an Audit Executive with Kulim Malaysia Berhad.</p> <p>Training attended: He has attended MSPO Peer Reviewer 2 - 2017 by MPOCC.</p> <p>Expertise: General management, auditing, environment and plantation management.</p> |

2.2 Impartiality and conflict of interest

During this assessment there was no circumstances or pressure that had influenced the independence or confidentiality of the assessment team.

2.3 Accompanying Persons

| No. | Name | Role |
|-----|--------------|--|
| 1 | Valence Shem | BSI Services Malaysia Sdn Bhd – Observer (Conducting Qualification Review for Mohd Isa) |

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2.4 Assessment Plan

The assessment plan was sent to the client prior to the assessment (attached assessment plan).

| Date | Time | Subjects | (MIH) | (MFM) |
|---|---------------|---|-------|-------|
| 24/07/2023 Monday UIE Estate | 08:30 - 09:30 | Opening Meeting <ul style="list-style-type: none"> Confirmation of audit scope and audit plan. Presentation by Lead Auditor. Verification on previous audit finding. | √ | √ |
| | 09:30 - 12:30 | Field Visit Field operation such as harvesting, manuring, spraying, boundary inspection, buffer zone area, HCV area, workshop, chemical store, fertilizer store, schedule waste store, chemical mixing area, clinic, workers housing area and landfill area. Personal Interview: Operation workers, and staffs Scope Assessment: Social, safety and environment issues | √ | √ |
| | 12:30 - 13:30 | Lunch break | √ | √ |
| | 13:30 - 16:30 | Document Review (MS 2530-3:2013 Part 3) P1: Management commitment and responsibility P2: Transparency P3: Compliance to legal requirement P4: Social, health, safety and employment condition P5: Environment, natural resources and biodiversity P6: Best practices P7: Development of New Planting (if any) | | |
| | 16:30 - 17:00 | Interim closing meeting | √ | √ |
| 25/07/2023 Tuesday UIE Estate | 08:30 - 10:00 | Document Review (MS 2530-3:2013 Part 3) P1: Management commitment and responsibility P2: Transparency P3: Compliance to legal requirement P4: Social, health, safety and employment condition P5: Environment, natural resources and biodiversity P6: Best practices P7: Development of New Planting (if any) | √ | √ |
| | 10:00 - 12:30 | Stakeholder Meeting External stakeholder: Government agencies, Village Representative, Union Leader, Contractor, Supplier and etc. | - | √ |

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| Date | Time | Subjects | (MIH) | (MFM) |
|---|------------------|---|-------|-------|
| | 12:30 - 13:30 | Lunch break | √ | √ |
| | 13:30 - 16:30 | Document Review (MS 2530-3:2013 Part 3) P1: Management commitment and responsibility P2: Transparency P3: Compliance to legal requirement P4: Social, health, safety and employment condition P5: Environment, natural resources and biodiversity P6: Best practices P7: Development of New Planting (if any) | √ | √ |
| | 16:30 - 17:00 | Interim closing meeting | √ | √ |
| 26/07/2023 Wednesday UIE Mill | 08:30 - 12:30 | Mill Visit Processing area (reception station – dispatch station), workshop, schedule waste store, chemical store, lubricant store, water treatment plant, laboratory, effluent treatment plant, diesel skid tank, mill housing and landfill area. Personal Interview: Operation workers, and staffs Scope Assessment: Social, safety and environment issues | √ | √ |
| | 12:30 - 13:30 | Lunch break | √ | √ |
| | 13:30 - 16:30 | Document Review (MS 2530-4:2013 Part 4) P1: Management commitment and responsibility P2: Transparency P3: Compliance to legal requirement P4: Social, health, safety and employment condition P5: Environment, natural resources and biodiversity P6: Best practices | √ | √ |
| | 16:30 - 17:00 | Interim closing meeting | √ | √ |
| 27/07/2023 Thursday UIE Mill | 08:30 - 10:30 | Document Review (MS 2530-4:2013 Part 4) P1: Management commitment and responsibility, P2: Transparency P3: Compliance to legal requirement P4: Social, health, safety and employment condition P5: Environment, natural resources and biodiversity P6: Best practices | √ | √ |
| | 10:30 - 11:30 | Preparation on closing meeting | √ | √ |

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| Date | Time | Subjects | (MIH) | (MFM) |
|------|------------------|------------------------------|-------|-------|
| | | Preparation of closing slide | | |
| | 11:30 - 12:30 | Closing Meeting | √ | √ |

Section 3: Assessment Findings

3.1 Details of audit results

This assessment has been assessed using the following MSPO normative requirements. The assessment details are provided in Appendix A.

- MSPO MS 2530-2:2013 – General Principles for Independent Smallholders
- MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders
- MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills

3.2 Details of Nonconformities and Opportunity for improvement

The nonconformity is listed below. The findings summary of the assessment by criteria are listed in Appendix A.

During the assessment there were zero (0) Major & two (2) Minor nonconformities and zero (0) OFI raised. The UIE POM and UIE Estate Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The below is the summary of the non-conformity raised during this assessment.

| Non-Conformity Report | | | |
|------------------------------------|---|---|------------------------------------|
| NCR Ref #: | 2381108-202307-N1 | Issue Date: | 27/07/2023 |
| Due Date: | Next Assessment | Date of Closure: | Open |
| Area/Process: | UIE Estate | Clause & Category: (Major / Minor) | MSPO 2530 Part 3: 4.4.4.2(i) Minor |
| Requirements: | The occupational safety and health plan shall cover the following: a) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite. | | |
| Statement of Nonconformity: | Monitoring of First Aid Box Items was not effectively implemented. | | |
| Objective Evidence: | During First Aid Box Inspection at UIE Estate Field 102, it was found 2 items was not available (Plastic Forceps and Safety Pin) with reference 16 Items First Aid Box UPB Listing. | | |
| Corrections: | 1. Monitoring checklist for the items in first aid box has been further improved to specify each item in the first aid box. 2. Briefing on the revised checklist and items in first aid box has been provided by our Group Safety Officer to the Hospital Assistant of UIE with the presence of estate management. | | |
| Root cause analysis: | Lack of understanding by the Hospital Assistant who is in-charge of the replenishment and to monitor each item in the first aid box on a monthly basis. | | |

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| Corrective Actions: | <ol style="list-style-type: none"> The revised monitoring checklist for the items in first aid box will be circulated by the Group Safety Officer to all Estate Managers and Heads of Department. Unannounced OSH audits will be conducted by the Safety Officer from time to time in order to ensure the revised checklist with monitoring of every item in the first aid box has been utilized. The monitoring checklist for first aid box will be included in the OSH internal audit checklist. |
| Assessment Conclusion: | The corrective action plan is accepted. Effectiveness of corrective action taken will be further verified in the next assessment. |

| Non-Conformity Report | | | |
|------------------------------------|---|---|---------------------------------------|
| NCR Ref #: | 2381108-202307-N2 | Issue Date: | 27/07/2023 |
| Due Date: | Next Assessment | Date of Closure: | Open |
| Area/Process: | UIE POM | Clause & Category: (Major / Minor) | MSPO 2530 Part 4: 4.4.4.2(i) Minor |
| Requirements: | The occupational safety and health plan shall cover the following: i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite. | | |
| Statement of Nonconformity: | Monitoring of First Aid Box Items was not effectively implemented. | | |
| Objective Evidence: | During first aid box inspection at UIE POM, it was found 2 units of first aid box at Laboratory and New Boiler contained with expired contents which is 6 units of Triangular Bandage (Hospital Quality 100% Pure Cotton 36"x36"x51") Expired on 03/2021. | | |
| Corrections: | <ol style="list-style-type: none"> Monitoring checklist for the items in first aid box has been further improved to specify each item in the first aid box. Briefing on the revised checklist and items in first aid box has been provided by our Group Safety Officer to the Hospital Assistant of UIE with the presence of mill management. | | |
| Root cause analysis: | Lack of understanding by the Hospital Assistant who is in-charge of the replenishment and to monitor each item in the first aid box on a monthly basis. | | |
| Corrective Actions: | <ol style="list-style-type: none"> The revised monitoring checklist for the items in first aid box will be circulated by the Group Safety Officer to Mill Manager and Heads of Department. Unannounced OSH audits will be conducted by the Safety Officer from time to time in order to ensure the revised checklist with monitoring of every item in the first aid box has been utilized. The monitoring checklist for first aid box will be included in the OSH internal audit checklist. | | |
| Assessment Conclusion: | The corrective action plan is accepted. Effectiveness of corrective action taken will be further verified in the next assessment. | | |

| Noteworthy Positive Comments | |
|-------------------------------------|---|
| 1 | Good cooperation with the sustainability and management team. |

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|---|---|
| 2 | Good retrieval of records and documents shown the maturity of system. |
| 3 | Well maintained rail system for single handling process. |
| 4 | Best management practice (mill & estate) well demonstrated. |

3.3 Status of Nonconformities Previously Identified and OFI

| Non-Conformity Report | | | |
|------------------------------------|--|---|-------------------------------------|
| NCR Ref #: | 2206451-202205-N1 | Issue Date: | 2/6/2022 |
| Due Date: | Next Assessment | Date of Closure: | 24/7/2023 |
| Area/Process: | UIE Estate | Clause & Category: (Major / Minor) | MSPO 2530 Part 3: 4.4.5.11 Minor |
| Requirements: | In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation Normative reference: Section 23 – Weekly inspection of employees' housing. | | |
| Statement of Nonconformity: | Compliance with Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) was not effectively demonstrated. | | |
| Objective Evidence: | Observed during site visit at terrace housing (100 units) at house E4: 1. Modification of ceiling fan wiring was made by the occupant. Based on interview he acknowledged that the wiring was modified by himself not by the licensed wireman/electrician. 2. Working tools such as motorized cutter @ CANTAS were kept in the house. Fuel @ petrol was also found in the house in white jerry can. | | |
| Corrections: | 1. The checklist for worker quarters inspection has been revised and circulated to all business units in UP Group. 2. The Estates Director has briefed the UIE team on immediate attention to heightened the worker quarter inspection for interior and exterior of worker houses. 3. The HRSS Department has re-submitted the proposal to the Chief Executive Director on the installation of ceiling fan in worker quarters. | | |
| Root cause analysis: | The monitoring of illegal wiring, petrol and working tools storage in the house was not specified in the existing checklist for worker quarters inspection. | | |
| Corrective Actions: | The sustainability team will monitor and ensure all Hospital Assistants and estate management utilize the latest checklist for worker quarters inspection. | | |
| Assessment Conclusion: | The corrective action plan is accepted. | | |
| Verification Statement: | The Hospital Assistants (HA) and estate management utilize the latest checklist for worker quarters inspection. | | |

| Opportunity For Improvement | | | |
|------------------------------------|-------------------|----------------|-------------------------------|
| Ref: | 2206451-202205-I1 | Clause: | MSPO 2530 Part 3: 4.4.4.2 (i) |

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| | |
|--------------------------------|---|
| Area/Process: | UIE Estate |
| Objective Evidence: | The monitoring of inventory for first aid box contents and awareness on first aider can be further improved by ensuring that effectiveness of the training given. |
| Verification Statement: | The management has done arrangement the first aid training to their staffs & workers. Sighted the training first aid in the programmed and attendance record. |

| Opportunity For Improvement | | | |
|------------------------------------|---|----------------|---------------------------|
| Ref: | 2206451-202205-I2 | Clause: | MSPO 2530 Part 3: 4.5.3.5 |
| Area/Process: | UIE Estate | | |
| Objective Evidence: | Management could further improve on segregation at source for Domestic waste, source from household or workstation in order for minimizing the contamination of environment from undegradable of waste. | | |
| Verification Statement: | The management has done doing the segregation activities at landfill area. It was observed that management allocate the workers to do segregation. | | |

| Opportunity For Improvement | | | |
|------------------------------------|---|----------------|-------------------------------|
| Ref: | 2206451-202205-I3 | Clause: | MSPO 2530 Part 4: 4.4.4.2 (i) |
| Area/Process: | UIE Palm Oil Mill | | |
| Objective Evidence: | The monitoring of inventory for first aid box contents and awareness on first aider can be further improved by ensuring that effectiveness of the training given. | | |
| Verification Statement: | The management has done arrangement the first aid training to their staffs & workers. Sighted the training first aid in the programmed and attendance record. | | |

| Opportunity For Improvement | | | |
|------------------------------------|--|----------------|---------------------------|
| Ref: | 2206451-202205-I4 | Clause: | MSPO 2530 Part 4: 4.6.1.1 |
| Area/Process: | UIE Palm Oil Mill | | |
| Objective Evidence: | The effective implementation of procedure at skid tank (Diesel) and Water Pump house can be further improved by ensuring monitoring of best management practice in order to make sure all aspects related safety and environment matters were fully implemented. | | |
| Verification Statement: | The management has done improvement their awareness at area of diesel tank and water pump house with the includes in workplace inspection where is inspect if any unsafe act condition | | |

3.4 Summary of the Nonconformities and Status

| CAR Ref. | Clause & Category (Major / Minor) | Issued Date | Status & Date (Closure) |
|-------------------|-----------------------------------|-------------|-------------------------|
| 2381108-202307-N1 | 4.4.4.2(i) Part 3 Minor | 27/07/2023 | Open |
| 2381108-202307-N2 | 4.4.4.2(i) Part 4 Minor | 27/07/2023 | Open |

3.5 Issues Raised by Stakeholders

| Stakeholders comment | |
|----------------------|---|
| 1 | <p>Feedbacks: Mohd Hafize Abu Hassan/ Klinik Kesihatan Pantai Remis</p> <p>Respond from Mohd Hafize that he has been communicated with the company policy and procedure during the stakeholder’s consultation. He also mentioned that there is major injuries or death accident happen in UIE business units in year 2022 and 2023. The management has maintained good relationships with Klinik Kesihatan and he also aware person in charge for consultation and communication.</p> <p>Management Responses: Noted on the positive comment.</p> <p>Audit Team Findings: No further verification required.</p> |
| 2 | <p>Feedbacks: Manikandan Mana/ Estate canteen</p> <p>Mr Manikandan has been transferred from Pantai Remis restaurant to the estate canteen in July 2023 and works as cook at the canteen. He mentioned that his employer has sign up for bank account and contribution for SOCSO starting from July`23 salary. He also mentioned that he already attended food handling course and already vaccinated with typhoid injections. He also mentioned that he aware with Malaysia minimum wages and has sign employment contact with the employer.</p> <p>Management Responses: Noted on the positive comment.</p> <p>Audit Team Findings: Verification has been done on his employment contracts, typhoid injection cards and registration for account bank and found out that everything is in order.</p> |
| 3 | <p>Feedbacks: B.M Nathan/ Temple committee</p> <p>Mr B.M Nathan said that he has been appointed as temple committee since the initial planning of establishment of the temple. The temple has been constructed from donation of the workers and additional funds has been provided by the management of UIE business units. He also mentioned that the land is under UIE business units and has been given for free. The management of UIE business units support the temple operation by assisting grass cutting or any repair.</p> <p>Management Responses: Noted on the positive comment.</p> <p>Audit Team Findings: No further issues.</p> |
| 4 | <p>Feedbacks: Hasbullah Mansor/ Ladang Gelung Pepuyu</p> <p>Ladang Gelung Pepuyu is located beside UIE and they are using same roads to Ayer Tawar town which has been maintained by UIE Business Units. There are boundaries established for Ladang Gelung Pepuyu with UIE Estate with drainage and pole. There is no land dispute which Ladang Gelung Pepuyu have their own legal ownerships from Perak states. Good relationships have been maintained and issues will be discussed through meeting and phone call. He also aware method/mechanism of communication if there are any issues related to land.</p> <p>Management Responses: Noted on the positive comment.</p> |

| | |
|---|---|
| | <p>Audit Team Findings: Site visit to the boundary area found out that clear demarcation of boundary has been established by both parties. There is no sign of land intrusion sighted. No further issues.</p> |
| 5 | <p>Feedbacks: Foreign Workers Representative (Estate) They informed that the management treated everyone equally without discrimination. Their wages are paid accordance to Employment Act 1955 and latest Minimum Wage Order. They have the rights to join any association. The estate conducted Social Dialogue Meeting biweekly. The workers where can discuss with the management on any work related and social issue with the management freely. The workers were aware on the complaints and grievances channel.</p> |
| | <p>Management Responses: Noted on the positive comment. The management will ensure the compliance of regulations and respect the rights of workers.</p> |
| | <p>Audit Team Findings: Reviewed the payslips for all sampled workers found all the workers were paid as per the legal requirements. No further issues.</p> |
| 6 | <p>Feedbacks: Shakila Hassan/Gender committee Based on the interview, there is evidence that all female workers can participate in gender committee and has been invited for meeting that will be conducted every 6 months. As per interview, it has been confirmed that grievance procedure for any harassment has been communicated and all representatives can demonstrate their understanding on the procedure. Other than that, pregnancy test has not been conducted for female workers Representative also has been asked on discrimination and has been confirmed there is no discrimination has been practiced. All female workers received same benefits, leave and others.</p> |
| | <p>Management Responses: Noted on the positive comment.</p> |
| | <p>Audit Team Findings: Verification through interview with Hospital assistant confirmed that there is no pregnancy test conducted for female workers. Reviewed the payslips, employment contracts and records of meeting minutes of Gender Committee confirmed that no discrimination and sexual harassment reported.</p> |
| 7 | <p>Feedbacks: Mohd Khairani/ Kampung Che Putih Head of village for Kampung Che Putih, Mohd Khairani has been interviewed. Most of the villagers works as public and government servant, village works and own their own oil palms farm. Based on the on the interview, it has been confirmed that good relationships have been between both parties. They also mentioned that there are no operation/ activities in estates and POM that give adverse effect to the local communities. There are no cases of pollution has happened and identified by the villagers. There are also no issues of land dispute/ customary right land in UIE POM/Estate which has been confirmed by Mr Khairani who already reside at that area for than more than 20 years. Mr Khairani suggested that the management placed banner and appointed one person in each village to promote any vacancy in POM and estate.</p> |
| | <p>Management Responses: Noted on the comment.</p> |
| | <p>Audit Team Findings: Verification has been one by auditor and there is evidence that banner has been place at the entrance of the estate for any vacancy. Other than that, sighted that communication of any vacancy has been done during the stakeholders meeting.</p> |


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|----------|--|
| 8 | <p>Feedbacks: Muhammad Shamsul Anuar/ Pejabat Tenaga Kerja Manjung</p> <p>JTK representative responded that UIE business units comply with JTK requirement as at the day of audit and there is no grievance/ complaint received from any workers from UIE business units Representative from UIE business unites maintained good relationship with JTK and maintained update on any latest update of any requirement.</p> |
| | <p>Management Responses:</p> <p>Noted on the positive comment.</p> |
| | <p>Audit Team Findings:</p> <p>No further issues.</p> |

3.6 List of Stakeholders Contacted

| | |
|--|---|
| <p>Government Officer:</p> <p>Muhammad Shamsul Anuar/ Pejabat Tenaga Kerja Mohd Hafize Abu Hassan/ Klinik Kesihatan Pantai Remis</p> | <p>Community/neighbouring village:</p> <p>Mohd Khairani/ Kampung Che Putih Hasbullah Mansor/ Ladang Gelung Pepuyu B.M Nathan/ Temple committee</p> |
| <p>Suppliers/Contractors/Vendors:</p> <p>Dr Pathamunathan/ Poliklinik Samudera Manjung Manikandan Mana/ Estate canteen</p> | <p>Worker’s Representative/Gender Committee:</p> <p>Gender Committee Local worker Foreign worker</p> |

Section 4: Assessment Conclusion and Recommendation

| Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings | |
|--|---|
| Based on the findings during the assessment UIE Estate and UIE Palm Oil Mill Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013 . It is recommended that the certification of UIE Estate and UIE Palm Oil Mill Certification Unit is approved and continued. | |
| Acknowledgement of Assessment Findings | Report Prepared by |
| Name: Lee Kian Wei | Name: Mohd Isa Bin Hasim |
| Company name: United Plantations Berhad | Company name: BSI Services Malaysia Sdn Bhd |
| Title: Manager Sustainability | Title: Lead Auditor |
| Signature:  | Signature:  |
| Date: 31/07/2023 | Date: 29/07/2023 |

Appendix A: Summary of the findings by Principles and Criteria

MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General principles for Oil Palm Plantations and Organized Smallholders

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|---|---|------------|
| 4.1 Principle 1: Management commitment & responsibility | | | |
| Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy | | | |
| 4.1.1.1 | A policy for the implementation of MSPO shall be established. - Major compliance - | United Plantations Berhad has established Malaysian Sustainable Palm Oil (MSPO) Policy signed by the Chief Executive Director dated 29/03/2018. The MSPO Policy was available in 7 languages, such as Bahasa Malaysia, English, Tamil, Indonesia, Hindi, Bagnoli, and Telegu. The policy was displayed at strategic places in the estate. The policy also was communicated to the workers during morning briefing. Reviewed the latest briefing Policy Briefing dated 22/02/2023, 24/02/2023 and 26/06/2023. For stakeholders, the policy was communicated during stakeholders’ consultation meeting. Reviewed the minutes meeting and presentation materials for meeting conducted on 22/05/2023. Document: MSPO Policy Signed: Chief Executive Director Date: 29/3/2018 | Complied |
| 4.1.1.2 | The policy shall also emphasize commitment to continual improvement. - Major compliance - | The policy stated the company commitment to comply and implement the requirements and principles of MSPO. All operating units shall adhere the following key principles of MSPO to which the management shall provide leadership and commitment: | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|---|--|------------|
| | | 1. Management commitment and responsibility 2. Transparency 3. Compliance to legal requirements 4. Social responsibility, health, safety and employment condition 5. Environment, natural resources, biodiversity and ecosystem services 6. Best practices 7. Development of new plantings | |
| Criterion 4.1.2 – Internal Audit | | | |
| 4.1.2.1 | Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance - | As per Standard Operating Procedures – Internal Audit, rev. 01 dated 15/02/2019 under section 2.0 Procedures stated: “Internal Audit shall be conducted at least annually to implement and maintain the respective standard requirement effectively within the Group”. The audit was conducted by competence/ trained internal auditors from HRSS Team. Reviewed the Internal Audit Plan entitled Sustainability Internal Audits cum “Reach & Teach, Reach & Remind” Training 2023 dated 16/02/2023. Document: SOP Internal Audit Date: 15/2/2019 Revision: 01 | Complied |
| 4.1.2.2 | The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. | As per Standard Operating Procedures – Internal Audit, rev. 01 dated 15/02/2019 under section 2.0 Procedures stated: 1. Any non-conformities found during an internal audit shall be issued summary of findings. | Complied |

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| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|--|---|------------|
| | <p>- Major compliance -</p> | <p>2. The Estate Mangers/ Head of Department shall implement the correction and corrective action and revert to HRESH Department. Unannounced and/or follow-up audit will be carried out as deemed fit.</p> <p>3. The findings raised during internal audit as well as external audits shall be deliberated during management review meeting which to be held in annual basis.</p> <p>The latest internal audit was conducted by HRSS Team on 07/03/2023. Reviewed the MSPO and RSPO Internal Audit report, Business Unit: UIE Engineering Department. 6 non-compliance were raised during the audit. The correction and corrective action plan were submitted to the auditor as per letter dated 26/03/2023.</p> <p>Document: Internal Audit Report Date: 07/3/2023 NCR Status: Closed</p> | |
| 4.1.2.3 | <p>Report shall be made available to the management for their review.</p> <p>- Major compliance -</p> | <p>The Internal Audit reports were available for review upon request. Reviewed the Internal Audit Report, dated 07/03/2023 and MSPO and RSPO Internal Audit report, Business Unit: UIE Engineering Department. 6 non-compliance were raised during the audit. The correction and corrective action plan were submitted to the auditor as per letter dated 26/03/2023.</p> <p>Document: Internal Audit Report Date: 07/3/ 2023 NCR Status: Closed</p> | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|--|---|---|------------|
| Criterion 4.1.3 – Management Review | | | |
| 4.1.3.1 | <p>The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.</p> <p>- Major compliance -</p> | <p>The estate conducted Management Review Meeting on annually basis as per SOP established. Reviewed the Sustainability Management Review conducted on 22/05/2023. The meeting agendas covers as follows:</p> <ol style="list-style-type: none"> 1. Applicable Laws and regulations – Tracking of Laws 2. Business Plan (Annual Budget) 3. Environmental Impacts Assessment (EIA) 4. Energy Use – Diesel Use 5. Scheduled Waste Management 6. Social Impacts Assessment (SIA) 7. Stakeholders Communication and Consultations 8. Internal audit findings 9. External Audit findings 10. Continuous Improvement <p>Document: Minutes of Meeting MRM Date: 22/5/2023</p> | Complied |
| Criterion 4.1.4 – Continual Improvement | | | |
| 4.1.4.1 | <p>The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.</p> <p>- Major compliance -</p> | <p>The UIE Business units has established continuous improvement plan based on a consideration of the main social and environmental impact. The plan was reviewed and monitored on annually basis. Among the plan as follows:</p> <ol style="list-style-type: none"> 1. Domestic Water Usage (gallons per capita per day) – Monitoring of piping and repair work has been carried out. | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|--|--|------------|
| | | 2. Herbicide usage (kg AI per Ha) – To continue current practices to maintain chemical usage. 3. Insecticide Usage (mature) (kg AI per ha) – Regular monitoring by census and spot treatment wherever possible. 4. Fungicide Usage (mature) (kg AI per ha) – Small amounts of fungicides are in the Nursery. 5. Rodenticide usage (kg AI per ha) – To regular monitor via census. 6. Barn Owl Occupancy Rate – To monitor and maintain barn owl boxes. Document: Continual Improvement Plan Aspect: Social & Environment Issue | |
| 4.1.4.2 | The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption. - Major compliance - | The new information, techniques, technology and or innovation equipment to improve practices were obtained mainly through information from communications with Government department, suppliers and being members of associations related to palm oil industry. Any new information on new technology will be forwarded to the Estate Director and Chief Executive Director for approval before any implementation. The new information is updated to employees through morning briefings, memo, meetings, station training. | Complied |
| 4.1.4.3 | An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established. - Major compliance - | The estate has established action plan to implement new technology (where applicable) documented in the management plan such as Social Management Plan, Safety and Health Plan, Environmental Management Plan, Waste Management Plan, Water Management Plan and others. | Complied |

| Criterion / Indicator | Assessment Findings | Compliance | |
|--|--|---|-----------------|
| 4.2 Principle 2: Transparency | | | |
| Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements | | | |
| 4.2.1.1 | <p>The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes.</p> <p>- Major compliance -</p> | <p>United Plantations Berhad use the company web page (https://unitedplantations.com/sustainability/) to communicate public information relevant to sustainable practice to the stakeholders. Information on sustainability such as company commitments, certifications, policies, employee, environment, community and marketplace were available on the website.</p> <p>Document: Company Website Address: https://unitedplantations.com/sustainability</p> | <p>Complied</p> |
| 4.2.1.2 | <p>Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.</p> <p>- Major compliance -</p> | <p>United Plantations Berhad has established Policy on Documents That Can Be Publicly Made Available signed by the Chief Executive Director dated 11/01/2014. The policy states the company commitment to transparency the following documents are publicly available on request as following:</p> <ol style="list-style-type: none"> 1. Land titles/user rights 2. Occupational health and safety plans 3. Plans and impacts assessments relating to environment and social impacts 4. HCV documentations 5. Pollution prevention and reduction plans 6. Details of complaints and grievances 7. Negotiation procedures 8. Continual improvement plans | <p>Complied</p> |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|--|---|------------|
| | | 9. Public summary of certification assessment report 10. Human Rights Policy | |
| Criterion 4.2.2 – Transparent method of communication and consultation | | | |
| 4.2.2.1 | Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance - | United Plantations Berhad has established Grievance Redressal Procedure for consultation and communication with relevant stakeholders documented in the Handbook for Employees and Stakeholders. The handbook was handed and brief to the workers and stakeholders during workers induction and stakeholders consultation meetings. The procedure was also displayed in the company website. In the procedure stated the steps and timeframe to be followed by the management to manage issues raised by internal and external stakeholders. Document: SOP consultation and communication Method: Meeting with stakeholder | Complied |
| 4.2.2.2 | A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. - Minor compliance - | The United Plantations Berhad has appointed The Estate Director, Down River c/o UIE Estate as person responsible of MSPO as per appointment letter dated 29/03/2018 signed Chief Executive Director. Document: Appointment Letter PIC Date: 29/3/2019 | Complied |
| 4.2.2.3 | List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained. - Major compliance - | All relevant stakeholders have been listed in the UIE Estate Stakeholder List. The list of stakeholders was categorized under Government Bodies, Non-Governmental Organization (NGO), Service Providers/ Contractors/ Suppliers, Neighboring Community/ Plantations/ Smallholders, Estate Community/ Estate Representatives. | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---------------------------------------|--|---|------------|
| | | <p>The estate maintains the records of request and response/ consultation and communication/ complaint and grievances. For internal and external stakeholders, the records were maintained in the stakeholder’s logbook form. For internal stakeholders, the common request and response were for housing repair and maintenance. Reviewed the request and response in the stakeholders’ logbook dated 08/07/2023, 13/07/2023, 26/05/2023, 29/3/2023 and 28/07/2022.</p> <p>For government department, any request/ response and communications were recorded in the visit logbook or letter. Reviewed the visit logbook for DOSH for visit conducted in 2019 and 2022 and letter of Notification of Statutory Inspection And Inspection Of Basic Estate Facilities from Labour Department dated 07/02/2023 and reply letter from the estate dated 15/02/2023.</p> <p>Document: List of Stakeholder Stakeholder: Gov Bodies, NGO, Contractor, Supplier, Community.</p> | |
| Criterion 4.2.3 – Traceability | | | |
| 4.2.3.1 | <p>The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s).</p> <p>- Major compliance -</p> | <p>United Plantations Berhad has established United Plantations Berhad has established Standard Operating Procedures [MSPO Supply Chain Model: Segregation] [RSPO Supply Chain Module D – CPO Mills: Identity Preserved] Revision No.: 10, Dated 01/10/2022 and Standard Operating Procedures – Traceability, rev. no. 01, dated 15/02/2019.</p> <p>As per traceability SOP established, the estates send the FFB to the mill must provide information such as follows:</p> <p>Locomotive Labelled on the cages 1. Date of harvest</p> | Complied |

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| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|---|--|------------|
| | | 2. Gang number 3. Field number Delivery Order (DO) 1. Cages number 2. DO number 3. Buyer/ recipient 4. Date 5. Field number 6. RSPO and MSPO Certificate number Weighbridge Ticket 1. Weighbridge Despatch Ticket number 2. Buyer/ recipient 3. Date 4. Vehicle number 5. Field number 6. Name of transporter company 7. Driver's name and identity card number 8. Seal number 9. Volumes (tonnes) | |
| 4.2.3.2 | The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance - | As per United Plantations Berhad has established Standard Operating Procedures – Traceability, rev. no. 01, dated 15/02/2019 under section 15.3 Responsibility stated the HRSS Team will conduct verification on | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance | | |
|--|---|---|--|---|----------|
| | | <p>the traceability process and ensure the daily and monthly records is sufficient. The HRSS Team conducted verification on the traceability process during the annual internal audit. Reviewed the internal audit report conducted on 07/03/2023.</p> <p>Document: Internal Audit Date: 07 March 2023 Verification: The traceability process</p> | | | |
| 4.2.3.3 | <p>The management should identify and assign suitable employees to implement and maintain the traceability system.</p> <p>- Minor compliance -</p> | <p>The United Plantations Berhad has appointed The Estate Director, Down River c/o UIE Estate as person responsible to implement and maintain the traceability system as per appointment letter dated 29/03/2018 signed Chief Executive Director.</p> <p>Document: Appointment Letter PIC Date: 29/3/2018</p> | Complied | | |
| 4.2.3.4 | <p>Records of sales, delivery or transportation of FFB shall be maintained.</p> <p>- Major compliance -</p> | <p>The estate maintains the records off FFB delivery send to the mill recorded in the Records of FFB Received (Division). Reviewed sampled FFB delivery to the mill as follows:</p> <table border="1"> <tr> <td> <p>Date: 17/07/2023 Supplier Estate: Div 2A Field Code:135 C Cage no.: 072A/21 Net weight: 1,910 kg MSPO Cert. no.: MSPO 693206 Cert. Validity: 27/09/2023</p> </td> <td> <p>Date: 17/07/2023 Supplier Estate: Div 2A Field Code: 117 Cage no.: 034A/19 Net weight: 1,960 kg MSPO Cert. no.: MSPO 693206 Cert. Validity: 27/09/2023</p> </td> </tr> </table> | <p>Date: 17/07/2023 Supplier Estate: Div 2A Field Code:135 C Cage no.: 072A/21 Net weight: 1,910 kg MSPO Cert. no.: MSPO 693206 Cert. Validity: 27/09/2023</p> | <p>Date: 17/07/2023 Supplier Estate: Div 2A Field Code: 117 Cage no.: 034A/19 Net weight: 1,960 kg MSPO Cert. no.: MSPO 693206 Cert. Validity: 27/09/2023</p> | Complied |
| <p>Date: 17/07/2023 Supplier Estate: Div 2A Field Code:135 C Cage no.: 072A/21 Net weight: 1,910 kg MSPO Cert. no.: MSPO 693206 Cert. Validity: 27/09/2023</p> | <p>Date: 17/07/2023 Supplier Estate: Div 2A Field Code: 117 Cage no.: 034A/19 Net weight: 1,960 kg MSPO Cert. no.: MSPO 693206 Cert. Validity: 27/09/2023</p> | | | | |
| 4.3 Principle 3: Compliance to legal requirements | | | | | |
| Criterion 4.3.1 – Regulatory requirements | | | | | |

| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|--|---|------------|
| 4.3.1.1 | All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance - | The management have established a mechanism to ensure compliancy to legal and other requirement under Standard Operation Manual distributed to all operating units. The operating units will undertake the responsibility of identifying, managing, updating, and tracking the legal requirement as well as monitoring the status of permit and license. Sighted the evidence: Among of the License & expiry date sampled were: MPOB License: 502076202000 – 31/07/2024 Diesel Permit: A003302 – 24/08/2024 | Complied |
| 4.3.1.2 | The management shall list all laws applicable to their operations in a legal requirements register. - Major compliance - | The management has established List of Law Regulation for all operations follow the applicable local, state, national and ratified international laws and regulations. The list of legal register has been prepared by Sustainable Team. The list covers the law of land & wildlife protection, employee act, environmental quality act, OSHA 1994 and factory & machinery 1967. Sighted the evidence: Documents: Legal Requirement Register (LRR) Date updated: 09/6/2023 Sighted the updated document of Law & Requirement: Employment Act (Amendment 2022) Windfall Profit Levy (Oil Palm Fruit Amendment Order 2023) | Complied |
| 4.3.1.3 | The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance - | The management has established List of Law Regulation for all operations follow the applicable local, state, national and ratified international laws and regulations. The list of legal register has been prepared by Sustainable Team. The list covers the law of land & wildlife protection, employee act, environmental quality act, OSHA 1994 and factory & machinery 1967. Sighted the evidence: | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|---|--|------------|
| | | <p>Document: Legal Requirement Register (LRR) Date updated: 09/6/2023</p> <p>Sighted the updated document of Law & Requirement: Employment Act (Amendment 2022) Windfall Profit Levy (Oil Palm Fruit Amendment Order 2023)</p> | |
| 4.3.1.4 | <p>The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.</p> <p>- Minor compliance -</p> | <p>The management has assigned a person responsible to monitor compliance and to track and update the changes in regulatory requirements. Refer appointment letter, there is information of the roles and responsibilities of the appointed officer had clearly stated in the appointment letter. Sighted the evidence:</p> <p>Documents: Appointment Letter PIC Date: 29/3/2018 PIC Name: Mr. Geoffrey Cooper</p> | Complied |
| Criterion 4.3.2 – Lands use rights | | | |
| 4.3.2.1 | <p>The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users.</p> <p>- Major compliance -</p> | <p>The management ensured the operation activities do not diminish the land use rights of other users. No issues of land dispute issue occurred that involved other land user rights.</p> | Complied |

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| Criterion / Indicator | | Assessment Findings | Compliance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|----------------|---------|---------------------|---------------|---------|---------------------|---|-----------|---------|-------------|-------|----------|---|-----------|---------|-------------|-------|----------|---|-----------|---------|-------------|-------|----------|---|-----------|---------|-------------|-------|----------|----------|
| 4.3.2.2 | <p>The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.</p> <p>- Major compliance -</p> | <p>The management has provided evidence of the company's legal ownership of the estate land. Verified that land title. The copies of land titles were available as per sample sighted as following:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>No.</th> <th>Tenure</th> <th>District</th> <th>Land category</th> <th>Lot No.</th> <th>Land used condition</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Leasehold</td> <td>Manjung</td> <td>Agriculture</td> <td>11455</td> <td>Oil Palm</td> </tr> <tr> <td>2</td> <td>Leasehold</td> <td>Manjung</td> <td>Agriculture</td> <td>10425</td> <td>Oil Palm</td> </tr> <tr> <td>3</td> <td>Leasehold</td> <td>Manjung</td> <td>Agriculture</td> <td>11444</td> <td>Oil Palm</td> </tr> <tr> <td>4</td> <td>Leasehold</td> <td>Manjung</td> <td>Agriculture</td> <td>10423</td> <td>Oil Palm</td> </tr> </tbody> </table> | No. | Tenure | District | Land category | Lot No. | Land used condition | 1 | Leasehold | Manjung | Agriculture | 11455 | Oil Palm | 2 | Leasehold | Manjung | Agriculture | 10425 | Oil Palm | 3 | Leasehold | Manjung | Agriculture | 11444 | Oil Palm | 4 | Leasehold | Manjung | Agriculture | 10423 | Oil Palm | Complied |
| No. | Tenure | District | Land category | Lot No. | Land used condition | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | Leasehold | Manjung | Agriculture | 11455 | Oil Palm | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | Leasehold | Manjung | Agriculture | 10425 | Oil Palm | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | Leasehold | Manjung | Agriculture | 11444 | Oil Palm | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Leasehold | Manjung | Agriculture | 10423 | Oil Palm | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.3.2.3 | <p>Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.</p> <p>- Major compliance -</p> | <p>The management has established the boundary map and during audit it was found that the boundary stone in the estate.</p> | Complied | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.3.2.4 | <p>Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).</p> <p>- Minor compliance -</p> | <p>No issues of land dispute issue occur during audit time.</p> | Not Applicable | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Criterion 4.3.3 – Customary rights | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.3.3.1 | <p>Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced.</p> <p>- Major compliance -</p> | <p>There is no evidence that the land on which the estate is situated is encumbered by customary rights.</p> | Not Applicable | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| 4.3.3.2 | Maps of an appropriate scale showing extent of recognized customary rights land, if any, should be made available. - Minor compliance - | There is no evidence that the land on which the estate is situated is encumbered by customary rights. | Not Applicable |
| 4.3.3.3 | Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance - | There is no evidence that the land on which the estate is situated is encumbered by customary rights. | Not Applicable |
| 4.4 Principle 4: Social responsibility, health, safety and employment condition | | | |
| Criterion 4.4.1: Social Impact Assessment (SIA) | | | |
| 4.4.1.1 | Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance - | <p>The management has conducted Social Impacts Assessment and reviewed on annually basis. the assessment covers Access and Use Rights, Economics Livelihoods and Working Conditions, Subsistence Activities/ Amenities, Human Rights, Cultural and Religious Values, Medical and Health Facilities, Educational Facilities and Operational Facilities. Latest review of the assessment has been conducted on 22/05/2023.</p> <p>Management plan has been established based on the issues identified during the assessment conducted. The management plan stated the issue raised, comments, impacts, action plan, target date to completion, Person in-Charge and status. Among the issue identified and the sampled social impacts management plan established as follows:</p> <ol style="list-style-type: none"> 1. Adherence to grievance redressal procedure. 2. Management representative to conduct interview at source country to ensure guest workers are fully aware of working environment. | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | | 3. Conduct briefing for all workers on seeking advice from management freely whenever encounter any obstacles. 4. Upgrading old housing complex in phase and build new houses in line with Taman concept to ease recognition. 5. Ongoing medical check-up for sprayers on monthly basis. 6. Continuously provide the financial assistance for eligible candidates. Document: Social Impact Assessment Date Review: 22/5/ 2023 | |
| Criterion 4.4.2: Complaints and grievances | | | |
| 4.4.2.1 | A system for dealing with complaints and grievances shall be established and documented. - Major compliance - | United Plantations Berhad has established Grievance Redressal Procedure for consultation and communication with relevant stakeholders documented in the Handbook for Employees and Stakeholders. The handbook was handed and brief to the workers and stakeholders during workers induction and stakeholders consultation meetings. The procedure was also displayed in the company website. In the procedure stated the steps and timeframe to be followed by the management to manage issues raised by internal and external stakeholders. Document: SOP consultation & communication Method: Meeting with stakeholder | Complied |
| 4.4.2.2 | The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. - Major compliance - | The estate maintains the records of request and response/ consultation and communication/ complaint and grievances. For internal and external stakeholders, the records were maintained in the stakeholder's logbook form. | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | | <p>There is no critical grievance recorded since the last assessment. Only request for maintenance and house repairs are made by workers. The request has been resolved in timely and appropriate manners and acknowledge by the complainers with signature and date of completion.</p> <p>Reviewed the request and response in the stakeholders' logbook dated 08/07/2023, 13/07/2023, 26/05/2023, 29/3/2023 and 28/07/2022.</p> | |
| 4.4.2.3 | <p>A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.</p> <p>- Minor compliance -</p> | <p>The stakeholder's logbook form is made available in the office. The workers or stakeholders may request the form from the office personnel when needed. In case the complainant would want to make an anonymity, they can email to the company secretary. This information is available in United Plantations Berhad website and suggestion box in the office.</p> <p>Document: Complaint form Method: Form & email</p> | Complied |
| 4.4.2.4 | <p>Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.</p> <p>- Minor compliance -</p> | <p>United Plantations Berhad has established Grievance Redressal Procedure for consultation and communication with relevant stakeholders documented in the Handbook for Employees and Stakeholders. The handbook was handed and brief to the workers and stakeholders during workers induction and stakeholders consultation meetings. Reviewed the company policies training.</p> <p>Interview conducted with workers and stakeholders to confirm their understanding of the complaint and grievance process and found satisfactory. There is no critical grievance recorded for the pass one year. Only request for maintenance and house repairs are made by workers.</p> <p>Document: SOP consultation & communication</p> | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | | Method: Complaint form Communication: Stakeholder meeting | |
| 4.4.2.5 | Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request. - Major compliance - | Reviewed the complaint recorded for the past 24 months in stakeholder’s logbook, government visit logbook and communication letter of request were available during audit. Document: Complaint record & logbook Availability: 24 Months | Complied |
| Criterion 4.4.3: Commitment to contribute to local sustainable development | | | |
| 4.4.3.1 | Growers should contribute to local development in consultation with the local communities. - Minor compliance - | United Plantations Berhad continuously made contribution to the internal and external stakeholders. documented in the Annual Report, FY 2022, the company has made contribution as follows: 1. Hospital & medicine for employees, dependents and nearby communities @ RM 3,004,886 2. Retirement benevolent fund @ RM 915,963 3. Education, welfare, scholarships & others @ RM 344,857 4. Bus subsidy for school children @ RM 288,372 5. External donations @ RM 135,620 6. New infrastructure, road, TNB and water supply RM 129,800 7. Employee housing @ RM 8,460,864 8. Infrastructure project building, community hall RM1,881,688 9. Provision of social amenities @ RM 5,918,837 10. Contribution to SJKT Ladang Huntley for School Sports day dated 21/07/2022. | Complied |

| Criterion / Indicator | Assessment Findings | Compliance | |
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| Criterion 4.4.4: Employees safety and health | | | |
| 4.4.4.1 | An occupational safety and health policy and plan shall be documented, effectively communicated and implemented. - Major compliance - | The management has established an occupational safety and health policy. The policy has effectively communicated and implemented. Sighted the policy has display at notice board to give information to all employee and stakeholder. Sighted the evidence: Document: Occupational Safety & Health Policy Date: 08/3/2021 Signed By: Chief Executive Officer The management also has done training on safety policy through morning master briefing and training section. Sighted the evidence: Document: Attendance Record Topic: Briefing on Policy Date: 22/2/2023 | Complied |
| 4.4.4.2 | The occupational safety and health plan shall cover the following: a) A safety and health policy, which is communicated and implemented. b) The risks of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: i. all employees involved shall be adequately trained on safe working practices ii. all precautions attached to products shall be properly observed and applied | a) The management has established an occupational safety and health policy. The policy has effectively communicated and implemented. Sighted the policy has display at notice board to give information to all employee and stakeholder. Sighted the evidence: Document: Occupational Safety & Health Policy Date: 08/3/2021 Signed By: Chief Executive Officer b) The risk of all operation has been assessed and documented in the filing for the year 2023. HIRARC: Updated – 01/01/2023 Chemical Register: Updated – 12/03/2023 | Minor Non-Conformity |

| Criterion / Indicator | Assessment Findings | Compliance |
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| <p>d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</p> <p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p> | <p>CHRA Report: Expired – 09/08/2020 Medical Surveillance: Updated – 31/01/2023 Noise Risk Assessment: Conducted – 20/08/2020 Audiometric Test: Conducted – 17/02/2023</p> <p>c) The Annual training programmed has been established and the training was delivered to all employee especially those exposed with chemical. Sighted the evidence: Document: Training Record Attendance Training on chemical handling – 07/02/2023 Training on Pre mixing – 07/02/2023 Training on Chemical Spillage – 07/02/2023 Fire Drill Training – 16/06/2023 First Aid Training – 30/03/2023 Hearing Conversation Training – 11/04/2023</p> <p>d) The management has provided the appropriate personal protective equipment (PPE) at the place of work to cover all potentially hazardous operations. The latest record of PPE inspection was done by management. Sighted the evidence: Document: PPE Records Date: June 2023 PPE Received: Safety Helmet, Safety Glove, Safety Boot, Ear Plug.</p> <p>e) The management has established Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health Requirement</p> | |

| Criterion / Indicator | Assessment Findings | Compliance |
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| | <p>(Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. Sighted the evidence: Document: OSH Manual- Section 5: Handling Storage Chemical Date: June 2023</p> <p>f) The management has appointed responsible person(s) for safety and health. Refer appointment letter, there is information of the roles and responsibilities of the appointed officer had clearly stated in the appointment letter. Sighted the evidence: Document: Appointment Letter PIC Date: 09/09/2022 PIC Name: Mr. Jason Joseph</p> <p>g) The management has conducted regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare. The safety meeting was conducted according to OSHA Requirement. Sighted the evidence: Document: OSH Minutes Meeting No.2 Date: 17/06/2023</p> <p>h) The management has established accident and emergency procedures and the instructions clearly understood by all employees. Sighted document as below evidence: Document: OSH Manual – Accident & Investigation Procedure Date: 20/02/2008</p> <p>i) During First Aid Box Inspection at UIE Estate Field 102, it was found 2 items was not available (Plastic Forceps and Safety Pin) with reference 16 Items First Aid Box UPB Listing. Thus, minor nonconformity is raised.</p> | |

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| | | <p>j) The management has recorded and kept of all accidents and be reviewed periodically at quarterly intervals. Sighted the evidence: Document: JKKP 8 Reference: JKKP8/130821/2022 Date: 17/01/2023 Status: One (1) Accident</p> | |
| Criterion 4.4.5: Employment conditions | | | |
| 4.4.5.1 | <p>The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.</p> <p>- Major compliance -</p> | <p>United Plantations Berhad has established Human Rights Policy signed by the Chief Executive Director dated 09/03/2020. The policy was available in 7 languages, such as Bahasa Malaysia, English, Tamil, Indonesia, Hindi, Bagnoli, and Telegu.</p> <p>The policy stated the company commitment to the protection and advancement of Human Rights including prohibiting retaliation, intimidation and harassment against Human Rights Defenders (HRD), whistleblowers, complainants and community spokesperson.</p> <p>The policy was displayed at strategic places in the estate. The policy was communicated to the workers during morning briefing. Reviewed the latest briefing Policy Briefing dated 22/02/2023, 24/02/2023 and 26/06/2023. For stakeholders, the policy was communicated during stakeholders' consultation meeting. Reviewed the minutes meeting and presentation materials for meeting conducted on 22/05/2023.</p> <p>Document: Human Right Policy Signed By: Chief Executive Director Date: 09/3/2020</p> | Complied |

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| 4.4.5.2 | <p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p> | <p>As stated in Human Rights Policy, the company objectives as follows:</p> <ol style="list-style-type: none"> 1. We ensure all personnel are treated fairly and protected from any form of discrimination that would constitute a violation of their human rights. 2. We ensure equal opportunities provided to all personnel. The process of recruitment, promotion and remuneration are solely based on individual qualification and performance regardless of religion, race, age, gender, nationality or physical disability. 3. Noted during interview with the workers representative and gender committee member, no discriminations issues in operation. | Complied |
| 4.4.5.3 | <p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p> | <p>Documentations of pay available in the form of Monthly Salary Slip and conditions as per Employment Contracts. Reviewed the sample employment contracts, month to-date workers earning report and salary slip for sampled workers for the month of November 2022, January 2023 and May 2023 as follows:</p> <ol style="list-style-type: none"> 1. 310848 2. 124772 3. 124726 4. 124732 5. 124888 6. 312365 <p>During audit, the sample has been taken based on low peak, normal peak and high peak cropping month. Based on evidence of salary all general workers are meet than minimum wages.</p> | Complied |
| 4.4.5.4 | <p>Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the</p> | <p>Contractors hired by the estate were for providing excavators including operators to the estate. There is no worker hired by the contractors as</p> | Complied |

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| | employment contract agreed between the contractor and his employee. - Minor compliance - | the works were done by the contractors themselves. Reviewed the contracts between United Plantations Berhad and company PXX EntXXXXXX and WaXXXXX BeXXX. Document; Contract Agreement Contract: Estate & Contractor | |
| 4.4.5.5 | The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance - | All employees' details were recorded in the Master list of Workers. Reviewed the list as todate July 2023. The information such as name, identification card/ passport no., EPF no. SOCSO no., date engaged, date of birth, period of employment, joined age, gender and position. Document: Master list workers Date: July 2023 | Complied |
| 4.4.5.6 | All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records. - Major compliance - | The management has established employment contract for all workers and contractors' workers. All the terms and conditions stated in the employment agreement were as per Labour Act 1955, latest MAPA/NUPW Agreement and Minimum Wage Order 2022 (amendment). Among the clause spell out in the contracts includes: 1. Duration of the contract 2. Wages 3. Working hours 4. Rest day 5. Public holiday 6. Annual leave/ vacation leave 7. Levy 8. Medical and SOCSO Employment Injury Scheme | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | | 9. Deductions 10. Accommodations, amenities and transportations 11. Sick leave 12. Renewal of employee’s work permit 13. Air passage 14. Repatriation 15. Termination 16. Restriction and termination of services 17. Safekeeping of the passport 18. Etc. The contract was agreed and signed by both employer and employee. Reviewed the employment contract for workers with ID no. as follows: 1. 310848 2. 124772 3. 124726 4. 124732 5. 124888 6. 312365 | |
| 4.4.5.7 | The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer. - Major compliance - | The pocket checkroll and task sheet were used to records the working hours and overtime for the workers. Verified the records and found consistent with records in the month to-date workers earning report and salary slip for sampled workers for the month of November 2022, January 2023 and May 2023 as follows: 1. 310848 | Complied |

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| | | 2. 124772 3. 124726 4. 124732 5. 124888 6. 312365 | |
| 4.4.5.8 | <p>The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement.</p> <p>- Major compliance -</p> | <p>The working hours of the employees and overtime rates are specified in the employment contract and overtime rates are in accordance with the Employment Act 1955.</p> <p>The pocket checkroll and task sheet were used to records the working hours and overtime for the workers. Verified the records and found consistent with records in the month to-date workers earning report and salary slip for sampled workers for the month of November 2022, January 2023 and May 2023.</p> | Complied |
| 4.4.5.9 | <p>Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.</p> <p>- Major compliance -</p> | <p>The pay slip and the month to-date workers earning report were reviewed to confirm the wages and overtime is in line with legal requirements of Employment Act 1955 and worker’s employment contract. Pay slips clearly showed the basic pay or piece rate, number of days worked or total output, any allowable deductions and net amount. Any overtime, Public Holiday pay, working on rest days or Public Holidays, when applicable, are also shown on the pay slips.</p> <p>Document: Pay slip of workers Content: basic salary, overtime</p> | Complied |
| 4.4.5.10 | <p>Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions.</p> | <p>The company provides free medical benefit to worker’s dependent at the estate’s clinics. As seen in Annual Report 2022, for the whole group, United Plantations Berhad as reported under indicator 4.4.3.1.</p> | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | - Minor compliance - | | |
| 4.4.5.11 | <p>In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation.</p> <p>- Major compliance -</p> | <p>The company provided basic amenities and facilities at the quarters includes electricity, water and domestic waste disposal.</p> <p>Electricity and water are provided by government. Usage of electricity and water given with subsidized rate for the worker's contract. New houses were built with spacious and convenient for workers. For local workers with family, each will be given a house while for foreign workers for single workers, it will be given shared house of 6 people with 3 bedrooms with 2 toilets per house.</p> <p>Lineside inspection was conducted in weekly basis by Hospital Assistant in both mill and estate. Records line site inspection available for review. Reviewed the inspection 01/07/2023, 08/07/2023, 15/08/2023 and 24/07/2023. Based on linesite inspection record, it was observed that the housing is in good conditions and the consistent with the house condition as observed during site visit.</p> <p>Document: Lineside inspection form Date: 01/7/2023</p> | Complied |
| 4.4.5.12 | <p>The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p> | <p>United Plantations Berhad has established Gender Policy signed by the Chief Executive Director dated 24/04/2015. The policy stated the company commitment to maintain a workplace free from harassment of any kind, including harassment based on an employee's race, colour, religion, gender, national origin, ancestry, disability, marital status and sexual orientation. The company shall:</p> <ol style="list-style-type: none"> 1. Endeavour to prevent sexual harassment and all other forms of violence against women and workers in the workplace or in the course of an employee's work. | Complied |

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| | | <p>2. Adopt a specific complaints and grievance procedure and mechanism to address gender-based issues.</p> <p>3. Noted during interview with the workers representative and gender committee member, no sexual harassment cases reported. The workers were aware on the procedure and mechanism of reporting if such case occur.</p> | |
| 4.4.5.13 | <p>The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>- Major compliance -</p> | <p>As stated in Human Rights Policy, the company objectives as follows: We respect the rights of all personnel to form, join and participate in registered trade unions and to bargain collectively.</p> <p>During interview with the sample of employee and representative from NUPW, they have said that the company allowed them to join any trade union. Sighted the evidence: Document: Human Right Policy Document: Employee Contract Agreement</p> | Complied |
| 4.4.5.14 | <p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children and young persons is acceptable on family farms, under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions.</p> <p>- Major compliance -</p> | <p>As stated in Human Rights Policy, the company objectives as follows: We will not tolerate the use of child or forced labour, slavery or human trafficking in any of our plantations and facilities. We are using the definition from United Nations Convention on the Rights of the Child which define 'child' as anyone who is less than 18 years old.</p> | Complied |
| Criterion 4.4.6: Training and competency | | | |

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| 4.4.6.1 | <p>All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept.</p> <p>- Major compliance -</p> | <p>The management has established a training programmed to the workers and the awareness training was done conducted to the employee. Sighted the evidence:</p> <p>Document: Training Record Attendance</p> <p>Training on chemical handling – 07/02/2023</p> <p>Training on Pre mixing – 07/02/2023</p> <p>Training on Chemical Spillage – 07/02/2023</p> <p>Fire Drill Training – 16/06/2023</p> <p>First Aid Training – 30/03/2023</p> <p>Hearing Conversation Training – 11/04/2023</p> | Complied |
| 4.4.6.2 | <p>Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p> <p>- Major compliance -</p> | <p>The management has established training needs of individual employees in order to provide the specific skill and competency required to all employees based on their job description. Refer training needs, there is allocation specific training module for category of employee. Sighted the evidence:</p> <p>Document: MSPO Training Needs Analysis</p> <p>Category: Workers and Staffs</p> <p>Date: Year 2023</p> | Complied |
| 4.4.6.3 | <p>A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure.</p> <p>- Minor compliance -</p> | <p>The training programme has been developed and available. Refer the latest of Annual Training Plan. Training has been implemented as per training programme.</p> <p>Document: Training Record Attendance</p> <p>Training on chemical handling – 07/02/2023</p> <p>Training on Pre mixing – 07/02/2023</p> <p>Training on Chemical Spillage – 07/02/2023</p> | Complied |

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| | | Fire Drill Training – 16/06/2023 First Aid Training – 30/03/2023 Hearing Conversation Training – 11/04/2023 Training Assessment has done conducted to ensure the understanding employee of competency and understanding. Sighted the evidence: Training on Policy – 22/02/2023 Training on Harvesting – 06/01/2023 Training on Spraying – 07/01/2023 Training on Manuring – 11/01/2023 Training on Trunk Injection – 18/01/2023 | |
| 4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services | | | |
| Criterion 4.5.1: Environmental Management Plan | | | |
| 4.5.1.1 | An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. - Major compliance - | The management has established Environmental Policy. The policy has effectively communicated and implemented. Sighted the policy has display at notice board to give information to all employee and stakeholder. Sighted the evidence: Document: Environment & Biodiversity Policy Date: 08/3/2021 Signed By: Chief Executive Officer The management also has done training policy through morning master briefing and training section. Sighted the evidence: Document: Attendance Record | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|---|--|------------|
| | | Topic: Briefing on Policy Date: 22/2/2023 | |
| 4.5.1.2 | The environmental management plan shall cover the following: a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations. - Major compliance - | The management has established environment management plan that is to ensure reducing the impact pollution to environment. The action plan is focusing in reducing the negative impact from the assessment and implemented in the operation. Sighted the evidence: Document: Environment Impact Aspect (EIA) Date Review: 22/5/2023 | Complied |
| 4.5.1.3 | An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored. - Major compliance - | The management had included programmed to promote positive impacts in their environmental management plan for continual improvement. The programmed including the factor contributed on pollution to environment such air, land and water. Sighted the evidence: Document: Environment Impact Aspect (EIA) Date Review: 22 May 2023 Action Plan 1: Used polybags collected & sent to waste store Action Plan 2: Depleted irrigation system Action Plan 3: Demarcation of buffer prior felling Action Plan 4: Inspection of heavy machinery | Complied |
| 4.5.1.4 | A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance - | The management has established environment management plan that is to ensure reducing the impact pollution to environment. The action plan is focusing in reducing the negative impact from the assessment and implemented in the operation. Sighted the evidence: Document: Environment Management Plan (EMP) Date Review: 22/5/2023 | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|---|---|------------|
| | | Action Plan 1: Construction of perimeter drain Action Plan 2: Empty container collect & sent to waste store Action Plan 3: Segregation of domestic & recyclable waste Action Plan 4: Filter media install at final discharge point | |
| 4.5.1.5 | An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives. - Major compliance - | The management has established an awareness and training programmed and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans. The training on environment has conducted to all workers during master briefing and it give an awareness on protection of environmental from pollution. Sighted the evidence: Document: Training Record Attendance Training 1: Training on policy environment - 22/02/2023 Training 2: Training on Environment Impact - 22/05/2023 Training 3: Training on Spraying - 07/01/2023 | Complied |
| 4.5.1.6 | Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance - | The management had conducted environment meeting to discussing their concerns about the environmental matters. The matter that brought to the attention such as domestic waste management, schedule waste management, prevention of pollution and housing area cleanliness. Sighted the evidence: Document: Minutes of meeting Environment Date: 21/06/2023 Agenda 1: Spraying method & consumption Agenda 2: Condition of Barn owl box Agenda 3: Waste management | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|--|---|--|------------|
| | | Agenda 4: Rubbish collection at housing area | |
| Criterion 4.5.2: Efficiency of energy use and use of renewable energy | | | |
| 4.5.2.1 | Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period. - Major compliance - | The management has developed diesel consumption record for monitoring the diesel usage for their operation. This record show that is main purposely to optimum the consumption and increase of efficiency. The record of diesel uses for vehicle, generator set and heavy machinery. Sighted the evidence: Document: Diesel Consumption Record Date: June 2023 Todate: 0.16 Liters / FFB Budget: 0.3 Liters / FFB | Complied |
| 4.5.2.2 | The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations. - Major compliance - | The management has established the record for diesel, water and electricity consumption to monitor the energy use for operation. This consumption was recorded based on monthly basis. Sighted the evidence: Document: Diesel Consumption Record Date: June 2023 Todate: 0.16 Liters / FFB Budget: 0.3 Liters / FFB Document: Electricity Consumption Record Date: June 2023 Todate: 101.43 kwh / Mt CPO Budget: 100.00 kwh / Mt CPO | Complied |

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| Criterion / Indicator | | Assessment Findings | Compliance |
|---|---|---|------------|
| | | Document: Water Consumption Record Date: June 2023 Todate: 0.34 Cu Meter Budget: 0.30 Cu Meter | |
| 4.5.2.3 | The use of renewable energy should be applied where possible. - Minor compliance - | There was no opportunity found by the estate on the use of renewable energy so far. | Complied |
| Criterion 4.5.3: Waste management and disposal | | | |
| 4.5.3.1 | All waste products and sources of pollution shall be identified and documented. - Major compliance - | The management had identified the waste products generated from mill operation in the waste management plan with includes the mitigation measures such as office waste, domestic waste, schedule waste and workshop waste. Sighted the evidence: Document: Waste Management Plan Date: 01/7/2023 Domestic waste: household waste, Recycle waste: Plastic, paper, bottle Schedule waste: SW404, SW409, SW410 | Complied |
| 4.5.3.2 | A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products | The management had established plan for the mill and identified source of pollution. It was captured in waste management plan with action plan. The action plan also included the consideration of recycling of potential wastes as nutrients such as EFB application in the field and reduce the waste generation through recycle activity by sending recycle items to recycle collector. Sighted the evidence: Document: Waste Management Plan | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|---|---|------------|
| | - Major compliance - | <p>Date: 01/7/2023</p> <p>Domestic waste: household waste, plastic, bottle</p> <p>Schedule waste: SW404, SW409, SW410</p> <p>Improving the efficiency and recycling potential of mill by-products by converting them into value-added products.</p> <p>Empty Bunch: Fertilizer and mulching in estate</p> <p>Recycle Waste: Bottle, plastic and paper</p> | |
| 4.5.3.3 | <p>The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.</p> <p>- Major compliance -</p> | <p>The management has established Standard Operation Procedure for Scheduled Waste Management to ensure proper handling, storage and disposal as accordance with under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974.</p> <p>Document: SOP Schedule Waste</p> <p>Date : Year 2022</p> <p>During audit, the verification was done at schedule waste store. The management has complied with SOP handling used chemical and display on the entrance of store. Sighted the evidence:</p> <p>Document: Schedule Waste Store</p> <p>Observation 1: Labelling was available each SW</p> <p>Observation 2: Natural ventilation available in the store</p> <p>Observation 3: Safety signage has available</p> | Complied |
| 4.5.3.4 | Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there | The management has storage the empty container pesticide. Before storage in the schedule waste store the empty container was do the | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|---|--|------------|
| | is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer’s labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers. - Major compliance - | triple rinsing and punctured. Then the empty container will be disposed through certified contractor. Sighted the evidence: Document: Inventory of Schedule Waste Date: May 2023 Storage: 66 units of container | |
| 4.5.3.5 | Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. - Minor compliance - | The management has provided the rubbish bin at housing area. The location landfill area is away from the housing site and any river reserve. Sighted during audit visit the landfill management conducted in good condition. There is segregation between domestic waste and schedule waste. Sighted the evidence: Document: Domestic Waste – Land fill Area Observation 1: Signboard is available Observation 2: Domestic waste only at land fill area | Complied |
| Criterion 4.5.4: Reduction of pollution and emission | | | |
| 4.5.4.1 | An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. - Major compliance - | The estate has conducted assessment on all polluting activities through analysis of environmental aspects and impacts. The outcome was documented in the Environmental Risk Assessment. The analysis was reviewed on annual basis. Apart from that, the unit is also calculating their GHG emission through the utilization of a GHG calculator. | Complied |
| 4.5.4.2 | An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance - | Environment Management Plan was established to reduce identified significant pollutants and emissions. Among the action plans verified were handling of scheduled wastes through EQA regulations, reduce usage of chemicals by using mechanical mowers, judicious spraying program to avoid over-spray, used chemical containers are triple rinsed | Complied |

| Criterion / Indicator | Assessment Findings | Compliance | |
|---|--|---|-----------------|
| | and punctured, LCC establishment, avoid spraying along the edges of water course etc. | | |
| Criterion 4.5.5: Natural water resources | | | |
| 4.5.5.1 | <p>The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ol style="list-style-type: none"> Assessment of water usage and sources of supply. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually. <p>- Major compliance -</p> | <ol style="list-style-type: none"> Water source for daily usage was from Lembaga Air Perak (LAP). Sighted monthly record has been maintained. Water Sampling has been conducted for Inlet and outlet monitoring. Refer Report water analysis dated 09/05/2022 with reference number 0.218(c)/806/2022. Piezometer reading was monitored at the peat area with ration 1:120 ha. Peat subsidence probe also were monitored by the estate to check the subside level of the peat area. Record of Piezometer and Peat Subsidence Probe as at April 2022 were verified. Water management plan has been established. Among topics discussed were: <ul style="list-style-type: none"> To avoid pollution of raw water resources by implementing the pollution prevention plans and monitor the river water quality through water analysis To implement the best management practice at peat area in order to maintain the water table Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones has been verified at the UIE Estate. Riparian buffer zones have been identified and demarcated. During audit, it was verified that there is no chemicals and fertilizer application at area of buffer zone. There is no removal of natural vegetation in riparian areas. There is no water supply use by bore well. | <p>Complied</p> |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|---|---|------------|
| 4.5.5.2 | No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. - Minor compliance - | There was no evidence that any bunds, weirs and dams across main rivers or waterways passing through the estate. | Complied |
| 4.5.5.3 | Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles). - Minor compliance - | During field visit, the management has maintained the level of water for field drain for water collection and road side drainage. | Complied |
| Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value | | | |
| 4.5.6.1 | Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover: a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities. b) Conservation status (e.g. The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities. - Major compliance - | The HCV assessment for the complex was conducted by Wild Asia. Report dated January 2008 was available for verification. The structure of the report generally has the description about methodology used, coverage and the findings on presence of HCV and RTE species. a) There is identification of biodiversity habitat was state in the report. This is to ensure the ecosystem was protected. b) There is identification of species of animal such and the habitat observed and monitoring for protection. Initial HCV assessment was conducted by Wild Asia as per report entitled "A Conservation Assessment of United Plantation's Perak Estates – Conservation Values & Recommendations"; Report date: 14/1/2008. Then the management review HCV report on 05/08/2020 by Lee Kian Wei. From the declaration of HCV, the UIE estate only have 1 HCV 4 (riparian Sg Anak Machang) with total 12.53 ha. The in-house assessment was referred to the Common Guidance for the | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance | | | | | | |
|--------------------------|---|---|------------|-----|-----------|--------------------------|-------|----------|--|
| | | <p>identification of High Conservation Values endorsed by HCV Resource Network in September 2017.</p> <p>Document: HCV Report Date: 05/8/2020</p> <p>From the verification on report, site visit at area conservation and also interview with the key personnel, the summary of high conservation area (HCV) in UIE estate as per below:</p> <table border="1"> <thead> <tr> <th>Area</th> <th>HCV</th> <th>Hectarage</th> </tr> </thead> <tbody> <tr> <td>Sg Anak Machang Riparian</td> <td>HCV 4</td> <td>12.53 Ha</td> </tr> </tbody> </table> | Area | HCV | Hectarage | Sg Anak Machang Riparian | HCV 4 | 12.53 Ha | |
| Area | HCV | Hectarage | | | | | | | |
| Sg Anak Machang Riparian | HCV 4 | 12.53 Ha | | | | | | | |
| 4.5.6.2 | <p>If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <p>a) Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts.</p> <p>- Major compliance -</p> | <p>Based on the report, there was no HCV or RTE presence in the plantation. Nonetheless, UIE has its own self-declared conservation areas which included a botanical garden devoted to trees located near the estate’s office called Kingham/Cooper Sanctuary Trees Arboretum, Bek Nielsen Sanctuary (on peat soil), Bukit Kecil Jungle Sanctuary and riparian zones at Beruas River and Anak Macang River.</p> <p>a) There is awareness of biodiversity protection due to management has installed the signboard such prohibited of hunting, prohibited area.</p> <p>b) There is sighted the installation of signboard such No Hunting, No Fishing and No Burning.</p> | Complied | | | | | | |
| 4.5.6.3 | <p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p> | <p>Although there was no RTE species or HCV reported to be present in the complex, the management still made efforts to monitor the conservation areas on sighting of animals’ presence and trace of human intrusion. The monitoring report was well maintained.</p> | Complied | | | | | | |

| Criterion / Indicator | | Assessment Findings | Compliance |
|--|---|--|----------------|
| Criterion 4.5.7: Zero burning practices | | | |
| 4.5.7.1 | Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice. - Major compliance - | Based on the site visit, there was no evidence that fire has been used for waste disposal or other field works. | Complied |
| 4.5.7.2 | A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop. - Major compliance - | There is no areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop. Thus, this indicator was not applicable. | Not Applicable |
| 4.5.7.3 | Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. - Major compliance - | No controlled burning noted based on the records on the land clearing and felling for the replanting at sampled estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction. Thus, this indicator was not applicable. | Not Applicable |
| 4.5.7.4 | Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance - | United Plantations Berhad has established a SOP for Replanting dated 18/02/2008 which restrict the use of fire during land preparation. It is also stated in the SOP previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. | Complied |
| 4.6 Principle 6: Best Practices | | | |
| Criterion 4.6.1: Site Management | | | |

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|---|--|---|------------|
| 4.6.1.1 | Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance - | Standard operating procedures has been appropriately documented and consistently implemented and monitored. The Standard Operating procedure (SOP) described details from the reception, sterilization station, threshing station, pressing station, clarification station, nut station, effluent, laboratory, workshop, dispatches station etc. Sighted the evidence: Document: Standard Operating Procedure (SOP) Effective Date: 01/1/2008 Document: Occupational Safety & Health Manual Effective Date: 20/2/2008 | Complied |
| 4.6.1.2 | Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals. - Major compliance - | The estate terrain is 100% flat-undulating. This was observed during field visit and as per Topographic Map UIE Estate. The management also applied the best practices such planting of cover crop, EFB mulching and POME application were carried out to retain the soil structure and conservation. | Complied |
| 4.6.1.3 | A visual identification or reference system shall be established for each field. - Major compliance - | All fields are marked and identified. Information such as year of planting, field no and the total hectare is shown in all markers. There are both stencilled at the palm trees and displayed on signage at the boundary/corners of every fields. This was observed during the field visit. | Complied |
| Criterion 4.6.2: Economic and financial viability plan | | | |

| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|---|---|------------|
| 4.6.2.1 | <p>A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.</p> <p>- Major compliance -</p> | <p>The management has established and implemented its commitment to long term sustainability and improvements through a revenue budget and capital expenditure program. Revenue budget for both mill and estate with 3 years projection was verified. The budget includes operational and maintenance costs together will CAPEX for continual improvement.</p> <p>Document: Budget of production report Year Monitoring: 3 Years</p> | Complied |
| 4.6.2.2 | <p>Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years.</p> <p>- Major compliance -</p> | <p>Oldest palm is planted in 2010. Youngest palm is planted on 2018. Thus, no replanting program is necessary in the next 5 years.</p> | Complied |
| 4.6.2.3 | <p>The business or management plan may contain:</p> <ul style="list-style-type: none"> a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment <p>- Major compliance -</p> | <p>UIE Estate certification unit has established and implemented its commitment to long term sustainability and improvements through a revenue budget and capital expenditure program. Revenue budget for both mill and estate with 3 years projection (2022- 2025) was verified. The budget includes operational and maintenance costs. Information about crop projection, cost of production, price forecast and revenue were also included in the budget.</p> <p>Document: Budget of Production Report Year Monitoring: 3 Years Document: Cost Production Report Monitoring: Monthly & Yearly Basis</p> | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|--|---|---|------------|
| 4.6.2.4 | The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented. - Major compliance - | The management plan has established to demonstrate attention to economic and financial viability through long-term management planning. The management has prepared budget plan. Refer the budget plan it was mentioned the allocation of cost to administrative, maintenance cost, upkeep cost, production of FFB cost, salary all staff and workers. Sighted the evidence: Document 1: Production Report – Daily Basis Document 2: Production Report – Monthly Basis Document 3: Internal Audit Report – Once a Year | Complied |
| Criterion 4.6.3: Transparent and fair price dealing | | | |
| 4.6.3.1 | Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance - | The pricing mechanism was included contract agreement between the United Plantations Berhad and the contractors. Reviewed the contract agreement as follows: 1. Memorandum of Agreement, MOA 15001 between United Plantations Berhad and PXX EntXXXXX under schedule 1 2. Memorandum of Agreement, MOA 15007 between United Plantations Berhad and WaXXXXX BeXXX under schedule 1 Document: Memorandum of Agreement Signed By: Estate & Contractor Content: Price mechanism, term & condition | Complied |
| 4.6.3.2 | All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance - | The contractor was provided with contract that are fair, legal and transparent and agreed payments terms. The pricing mechanism was included contract agreement between the United Plantations Berhad and the contractors. Reviewed the contract agreement with Uji Sakti Sdn. Bhd. dated 01/01/2023. | Complied |

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|------------------------------------|--|---|------------|
| | | <p>The payment terms were included in the contract agreement in the appendix page which stated "All payment to the contractor will be made by the 7th of the current month based on satisfactory work completed in the previous month."</p> <p>Document: Contract Agreement Signed By: Estate & Contractor Date: 01/1/2023</p> | |
| Criterion 4.6.4: Contractor | | | |
| 4.6.4.1 | <p>Where contractors are engaged, they shall understand the MSP0 requirements and shall provide the required documentation and information.</p> <p>- Major compliance -</p> | <p>As stated in the contract agreement between between the United Plantations Berhad and the contractors under clause j stated as follows:</p> <p>The contractor shall adhere to the attached UP's Company Policies as follows which required under MSP0 and RSPO requirements.</p> <p>Reviewed the contract agreement as follows:</p> <ol style="list-style-type: none"> 1. Memorandum of Agreement, MOA 15001 between United Plantations Berhad and PXX EntXXXXX 2. Memorandum of Agreement, MOA 15007 between United Plantations Berhad and WaXXXXX BeXXX <p>Document: Memorandum of Agreement Signed By: Estate & Contractor Content: Price mechanism, term & condition</p> | Complied |
| 4.6.4.2 | <p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p> | <p>The contractor was provided with contract that are fair, legal and transparent and agreed payments terms. The pricing mechanism was included contract agreement between the United Plantations Berhad and the contractors.</p> | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|---|--|------------|
| | | <p>Reviewed the contract agreement as follows:</p> <ol style="list-style-type: none"> 1. Memorandum of Agreement, MOA 15001 between United Plantations Berhad and PXX EntXXXXX 2. Memorandum of Agreement, MOA 15007 between United Plantations Berhad and WaXXXXX BeXXX <p>Document: Memorandum of Agreement Signed By: Estate & Contractor Content: Price mechanism, term & condition</p> | |
| 4.6.4.3 | <p>The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.</p> <p>- Minor compliance -</p> | <p>As stated in the contract agreement under clause w stated that the contractors are subject to any audits including verification by the third-party assurance bodies. Reviewed the contract agreement as follows:</p> <ol style="list-style-type: none"> 1. Memorandum of Agreement, MOA 15001 between United Plantations Berhad and PXX EntXXXXX 2. Memorandum of Agreement, MOA 15007 between United Plantations Berhad and WaXXXXX BeXXX <p>Document: Memorandum of Agreement Signed By: Estate & Contractor Content: Price mechanism, term & condition</p> | Complied |
| 4.6.4.4 | <p>The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted.</p> <p>- Major compliance -</p> | <p>All works performed at the estates are checked and verified by the estates personnel before payment been made to the contractors.</p> | Complied |
| 4.7 Principle 7: Development of new planting | | | |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|--|--|----------------|
| Criterion 4.7.1: High biodiversity value | | | |
| 4.7.1.1 | Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| 4.7.1.2 | No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia’s National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| Criterion 4.7.2: Peat Land | | | |
| 4.7.2.1 | New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA) | | | |
| 4.7.3.1 | A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |

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|--|--|--|----------------|
| 4.7.3.2 | SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| 4.7.3.3 | The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| 4.7.3.4 | Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed. - Minor compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| Criterion 4.7.4: Soil and topographic information | | | |
| 4.7.4.1 | Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| 4.7.4.2 | Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|---|--|----------------|
| Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils | | | |
| 4.7.5.1 | Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| 4.7.5.2 | Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| 4.7.5.3 | Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| Criterion 4.7.6: Customary land | | | |
| 4.7.6.1 | No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| 4.7.6.2 | Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |

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| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|--|--|----------------|
| | - Minor compliance - | | |
| 4.7.6.3 | Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| 4.7.6.4 | The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| 4.7.6.5 | Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| 4.7.6.6 | A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| 4.7.6.7 | The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |
| 4.7.6.8 | Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. - Minor compliance - | No new planting within UIE Estate. Thus, this indicator is not applicable. | Not Applicable |

MS 2530-4:2013 Malaysian Sustainable Palm Oil (MSPO) Part 4: General principles for Palm Oil Mills

| Criterion / Indicator | Assessment Findings | Compliance | |
|---|--|--|----------|
| 4.1 Principle 1: Management commitment & responsibility | | | |
| Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy | | | |
| 4.1.1.1 | Policy for the implementation of MSPO shall be established. - Major compliance - | United Plantations Berhad has established Malaysian Sustainable Palm Oil (MSPO) Policy signed by the Chief Executive Director dated 29/03/2018. The MSPO Policy was available in 7 languages, such as Bahasa Malaysia, English, Tamil, Indonesia, Hindi, Bagnoli, and Telegu. The policy was displayed at strategic places in the mill. The policy was communicated to the workers during morning briefing. Reviewed the latest briefing Policy Briefing dated 04/05/2023, 02/06/2023 and 26/06/2023. For stakeholders, the policy was communicated during stakeholders’ consultation meeting. Reviewed the minutes meeting and presentation materials for meeting conducted on 22/05/2023. Document: MSPO Policy Signed: Chief Executive Director Date: 29/3/2018 | Complied |
| 4.1.1.2 | The policy shall also emphasize on the commitment to continual improvement with the objective of improving the milling operation. - Major compliance - | The policy stated the company commitment to comply and implement the requirements and principles of MSPO. All operating units shall adhere the following key principles of MSPO to which the management shall provide leadership and commitment: 1. Management commitment and responsibility 2. Transparency | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|--|--|------------|
| | | 3. Compliance to legal requirements 4. Social responsibility, health, safety and employment condition 5. Environment, natural resources, biodiversity and ecosystem services 6. Best practices 7. Development of new plantings | |
| Criterion 4.1.2 – Internal Audit | | | |
| 4.1.2.1 | Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance - | As per Standard Operating Procedures – Internal Audit, rev. 01 dated 15/02/2019 under section 2.0 Procedures stated: “Internal Audit shall be conducted at least annually to implement and maintain the respective standard requirement effectively within the Group”. The audit was conducted by competence/ trained internal auditors from HRSS Team. Reviewed the Internal Audit Plan entitled Sustainability Internal Audits cum “Reach & Teach, Reach & Remind” Training 2023 dated 16/02/2023. Document: SOP Internal Audit Date: 15/2/2019 Revision: 01 | Complied |
| 4.1.2.2 | The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance - | As per Standard Operating Procedures – Internal Audit, rev. 01 dated 15/02/2019 under section 2.0 Procedures stated: 1. Any non-conformities found during an internal audit shall be issued summary of findings. 2. The Estate Mangers/ Head of Department shall implement the correction and corrective action and revert to HRESH | Complied |

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| Criterion / Indicator | | Assessment Findings | Compliance |
|--|--|--|------------|
| | | <p>Department. Unannounced and/or follow-up audit will be carried out as deemed fit.</p> <p>3. The findings raised during internal audit as well as external audits shall be deliberated during management review meeting which to be held in annual basis.</p> <p>The latest internal audit was conducted by HRSS Team on 08/03/2023. Reviewed the MSP0 and RSPO Internal Audit report, Business Unit: UIE Engineering Department. 3 non-compliance were raised during the audit. The correction and corrective action plan were submitted to the auditor as per letter dated 22/03/2023.</p> <p>Document: Internal Audit Report Date: 08/3/2023 NCR Status: Closed</p> | |
| 4.1.2.3 | <p>Reports shall be made available to the management for their review.</p> <p>- Major compliance -</p> | <p>The Internal Audit reports were available for review upon request. Reviewed the Internal Audit Report, dated 07/03/2023 and MSP0 and RSPO Internal Audit report, Business Unit: UIE Engineering Department. 6 non-compliance were raised during the audit. The correction and corrective action plan were submitted to the auditor as per letter dated 26/03/2023.</p> <p>Document: Internal Audit Report Date: 07/3/2023 NCR Status: Closed</p> | Complied |
| Criterion 4.1.3 – Management Review | | | |
| 4.1.3.1 | <p>The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective</p> | <p>The estate conducted Management Review Meeting on annually basis as per SOP established. Reviewed the Sustainability</p> | Complied |

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| Criterion / Indicator | | Assessment Findings | Compliance |
|--|--|---|------------|
| | <p>implementation of MSPO and decide on any changes, improvement and modification.</p> <p>- Major compliance -</p> | <p>Management Review conducted on 18/05/2023. The meeting agendas covers as follows:</p> <ol style="list-style-type: none"> 1. Applicable Laws and regulations – Tracking of Laws 2. Business Plan (Annual Budget) 3. Environmental Impacts Assessment (EIA) 4. Energy Use – Diesel Use 5. Scheduled Waste Management 6. Social Impacts Assessment (SIA) 7. Stakeholders Communication and Consultations 8. Internal audit findings 9. External Audit findings 10. Continuous Improvement <p>Document: Minutes of Meeting MRM Date: 18/5/2023</p> | |
| Criterion 4.1.4 – Continual Improvement | | | |
| 4.1.4.1 | <p>The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company.</p> <p>- Major compliance -</p> | <p>The UIE Business units has established continuous improvement plan based on a consideration of the main social and environmental impact. The plan was reviewed and monitored on annually basis. Among the plan as follows:</p> <ol style="list-style-type: none"> 1. Domestic Water Usage (gallons per capita per day) – Monitoring of piping and repair work has been carried out. 2. Mill water usage (MT of Water per MT FFB) – To monitor operations and maintain current practices to maintain usage. | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|--|--|--|------------|
| | | 3. BOD of Palm Oil Mill Effluent (POME) – Regular desludging and monitoring is done to maintain reading. 4. Dust Emissions (VORSEP). 5. Volume of Methane Gas captured. 6. Status of amenities (repair and replacements). | |
| 4.1.4.2 | The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce. - Major compliance - | The new information, techniques, technology and or innovation equipment to improve practices were obtained mainly through information from communications with Government department, suppliers and being members of associations related to palm oil industry. Any new information on new technology will be forwarded to the Estate Director and Chief Executive Director for approval before any implementation. The new information is updated to employees through morning briefings, memo, meetings, station training. | Complied |
| 4.2 Principle 2: Transparency | | | |
| Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements | | | |
| 4.2.1.1 | The management shall communicate adequate information to other stakeholder on environmental, social and legal issues relevant to sustainable practices in the relevant languages and forms. - Major compliance - | United Plantations Berhad use the company web page (https://unitedplantations.com/sustainability/) to communicate public information relevant to sustainable practice to the stakeholders. Information on sustainability such as company commitments, certifications, policies, employee, environment, community and marketplace were available on the website. Document: Company Website Address: https://unitedplantations.com/sustainability | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|--|--|------------|
| 4.2.1.2 | <p>Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.</p> <p>- Major compliance -</p> | <p>United Plantations Berhad has established Policy on Documents That Can Be Publicly Made Available signed by the Chief Executive Director dated 11/01/2014. The policy states the company commitment to transparency the following documents are publicly available on request as following:</p> <ol style="list-style-type: none"> 1. Land titles/user rights 2. Occupational health and safety plans 3. Plans and impacts assessments relating to environment and social impacts 4. HCV documentations 5. Pollution prevention and reduction plans 6. Details of complaints and grievances 7. Negotiation procedures 8. Continual improvement plans 9. Public summary of certification assessment report 10. Human Rights Policy | Complied |
| Criterion 4.2.2 – Transparent method of communication and consultation | | | |
| 4.2.2.1 | <p>Procedures shall be established for consultation and communication with the relevant stakeholders.</p> <p>- Major compliance -</p> | <p>United Plantations Berhad has established Grievance Redressal Procedure for consultation and communication with relevant stakeholders documented in the Handbook for Employees and Stakeholders. The handbook was handed and brief to the workers and stakeholders during workers induction and stakeholders consultation meetings. The procedure was also displayed in the company website.</p> | Complied |

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| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|---|--|------------|
| | | In the procedure stated the steps and timeframe to be followed by the management to manage issues raised by internal and external stakeholders. Document: SOP consultation and communication Method: Meeting with stakeholder | |
| 4.2.2.2 | The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . - Minor compliance - | The Management has appointed the Resident Engineer as Officer in-Charge of MSPO as per appointment letter dated 01/04/2021 signed by the Chief Executive Director. Document: Appointment Letter PIC Date: 01/4/2021 | Complied |
| 4.2.2.3 | A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained. - Major compliance - | All relevant stakeholders have been listed in the UIE Estate Stakeholder List. The list of stakeholders was categorized under Government Bodies, Non-Governmental Organization (NGO), Service Providers/ Contractors/ Suppliers, Neighboring Community/ Plantations/ Smallholders, Estate Community/ Estate Representatives. The mill maintains the records of request and response/ consultation and communication/ complaint and grievances. For internal and external stakeholders, the records were maintained in the stakeholder’s logbook form. Reviewed the records no. E228/07 dated 11/07/2023, E231/07 dated 14/07/2023, M185/06 dated 14/07/2023, E194/06 dated 19/06/2023 and E196/06 dated 19/06/2023. For governmental department, the records of communications and request were documented in the visit logbook/ field citation form. Reviewed the latest Field Citation for visit from DOE, Teluk Intan | Complied |

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| Criterion / Indicator | | Assessment Findings | Compliance |
|---------------------------------------|--|--|------------|
| | | Branch on 29/07/2022 and visit report from DOSH dated 24/05/2023. Document: List of Stakeholder Stakeholder: Gov Bodies, NGO, Contractor, Supplier, Community. | |
| Criterion 4.2.3 – Traceability | | | |
| 4.2.3.1 | The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability. - Major compliance - | United Plantations Berhad has established United Plantations Berhad has established Standard Operating Procedures [MSPO Supply Chain Model: Segregation] [RSPO Supply Chain Module D – CPO Mills: Identity Preserved] Revision No.: 10, Dated 01/10/2022 and Standard Operating Procedures – Traceability, rev. no. 01, dated 15/02/2019. As per traceability SOP established, the estates send the FFB to the mill must provide information such as follows: Locomotive Labelled on the cages 1. Date of harvest 2. Gang number 3. Field number Delivery Order (DO) 1. Cages number 2. DO number 3. Buyer/ recipient 4. Date | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|---|---|------------|
| | | 5. Field number 6. RSPO and MSPO Certificate number Weighbridge Ticket 1. Weighbridge Despatch Ticket number 2. Buyer/ recipient 3. Date 4. Vehicle number 5. Field number 6. Name of transporter company 7. Driver's name and identity card number 8. Seal number 9. Volumes (tonnes) | |
| 4.2.3.2 | The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance - | As per United Plantations Berhad has established Standard Operating Procedures – Traceability, rev. no. 01, dated 15/02/2019 under section 15.3 Responsibility stated the HRSS Team will conduct verification on the traceability process and ensure the daily and monthly records is sufficient. The HRSS Team conducted verification on the traceability process during the annual internal audit. Reviewed the internal audit report conducted on 08/03/2023. Document: Internal Audit Date: 08/3/2023 Verification: The traceability process | Complied |
| 4.2.3.3 | The management shall identify and assign suitable employees to implement and maintain the traceability system. | The Management has appointed the Resident Engineer as Officer in-Charge of MSPO P&C as well as traceability and supply chain as | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|---|---|------------|
| | - Minor compliance - | per appointment letter dated 01/04/2021 signed by the Chief Executive Director. Document: Appointment Letter PIC Date: 01/4/2021 | |
| 4.2.3.4 | Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance - | The mill maintains the records off CPO and PK dispatch Reviewed sample as follows: Palm Kernel <div style="border: 1px solid black; padding: 5px;"> <ul style="list-style-type: none"> a) The name and address of the seller/buyer: United Fleet Palms (UFP) b) Product(s) identification including the supply chain models (segregation): S-PK Palm Kernel c) The quantity of the products delivered: 24,070 kg d) The loading or delivery date: 18/07/2023 e) Related transportation documentation with a unique identification number: Weigh Chit no. 0000184426 f) MSPO certificate number: N/A g) MSPO certificate validity: N/A </div> Crude Palm Oil <div style="border: 1px solid black; padding: 5px;"> <ul style="list-style-type: none"> a) The name and address of the seller/buyer: Unitata Berhad b) Product(s) identification including the supply chain models (segregation): S-CPO Crude Palm Oil c) The quantity of the products delivered: 40,000 kg d) The loading or delivery date: 18/07/2023 e) Related transportation documentation with a unique identification number: Weigh Chit no. 0000184429 </div> | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|--|--|--|------------|
| | | <div style="border: 1px solid black; padding: 5px;"> f) MSPO certificate number: N/A g) MSPO certificate validity: N/A </div> <p>As of the date of assessment, no sales of MSPO certified products were sold by Jenderata Palm Oil Mill except for purchase of MSPO certified FFB only.</p> | |
| 4.3 Principle 3: Compliance to legal requirements | | | |
| Criterion 4.3.1 – Regulatory requirements | | | |
| 4.3.1.1 | All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations. - Major compliance - | The management have established a mechanism to ensure compliancy to legal and other requirement under Standard Operation Manual distributed to all operating units. The operating units will undertake the responsibility of identifying, managing, updating, and tracking the legal requirement as well as monitoring the status of permit and license. Sighted the evidence: Among of the License & expiry date sampled were: MPOB License: 500124504000 – 31/01/2024 DOE License: 004239 – 30/06/2024 Weighbridge Permit: D096812 – 08/05/2024 Diesel Permit: MJG/SK/D/04 – 24/08/2024 Boiler 2 Permit: PMD 3869 – 23/08/2024 Crane 1 Permit: PMA 35014 – 21/05/2024 Sterilizer 1 Permit: PK PMT 4586 – 21/05/2024 Air Receiver Permit: PK PMT 3835 – 21/05/2024 Air Compressor Permit: PK PMT 3834 – 21/05/2024 | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|---|--|------------|
| | | <p>Among of the competency license & registered date Sampled:</p> <p>Jurutera Stim G1: 072/2016 – 16/4/2016</p> <p>Chargeman B4: PJ-T-4-B0025-2012 – 14/02/2012</p> <p>Boilerman G1: PK61/65 – 29/08/1995</p> <p>Boilerman G1: PK52/95 – 14/07/1995</p> <p>Boilerman G1: PK45/98 – 17/09/1998</p> <p>Boilerman G2: PK100/92 – 29/12/1992</p> <p>AESP: NW-NRO-AE-R-0822-V – 28/02/2025</p> <p>FFB Grader: MPOB-KKMBS-TE2-56-2019 – 22/10/2019</p> <p>CEPSWAM: 04202 – 16/12/2020</p> <p>CEPPOME: 201040 – 16/03/2021</p> | |
| 4.3.1.2 | <p>The management shall list all relevant laws related to their operations in a legal requirements register.</p> <p>- Major compliance -</p> | <p>The management has established List of Law Regulation for all operations follow the applicable local, state, national and ratified international laws and regulations. The list of legal register has been prepared by Sustainable Team. The list covers the law of land & wildlife protection, employee act, environmental quality act, osha 1994 and factory & machinery 1967. Sighted the evidence:</p> <p>Documents: Legal Requirement Register (LRR)</p> <p>Date updated: 13/3/2023</p> <p>Sighted the updated document of Law & Requirement:</p> <p>Employment Act (Amendment 2022)</p> <p>Windfall Profit Levy (Oil Palm Fruit Amendment Order 2023)</p> | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|--|---|------------|
| 4.3.1.3 | The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance - | The management has established List of Law Regulation for all operations follow the applicable local, state, national and ratified international laws and regulations. The list of legal register has been prepared by Sustainable Team. The list covers the law of land & wildlife protection, employee act, environmental quality act, OSHA 1994 and factory & machinery 1967. Sighted the evidence: Documents: Legal Requirement Register (LRR) Date updated: 13/3/2023 Sighted the updated document of Law & Requirement: Employment Act (Amendment 2022) Windfall Profit Levy (Oil Palm Fruit Amendment Order 2023) | Complied |
| 4.3.1.4 | The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements. - Minor compliance - | The management has assigned a person responsible to monitor compliance and to track and update the changes in regulatory requirements. Refer appointment letter, there is information of the roles and responsibilities of the appointed officer had clearly stated in the appointment letter. Sighted the evidence: Documents: Appointment Letter PIC Date: 01/4/2021 PIC Name: Mr. N. Saravanaganes | Complied |
| Criterion 4.3.2 – Lands use rights | | | |
| 4.3.2.1 | The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users. - Major compliance - | The mill located within the estate land area. The mill has ensured the oil palm milling activities do not diminish the land use rights of other users. No issues of land dispute issue occurred in the mill that involved other land user rights. | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|---|--|----------------|
| 4.3.2.2 | The management shall provide documents showing legal ownership or lease, history of land tenure and the actual legal use of the land. - Major compliance - | The management has provided evidence of the company's legal ownership of the estate land. Verified that land title. The copies of land titles were available as per sample sighted as following: Document: Pajakan Negeri No Hak Milik: 1065883 No Lot: 11444 Luas Lot: 3835 Ha Kategori: Pertanian Syarat Nyata: Kelapa Sawit Ketuanpunyaan: United Plantations Berhad | Complied |
| 4.3.2.3 | Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance - | Mill is located within the estate land title. Fencing parameters established around the mill building complex to separate the management boundary of estate and the mill. The housing and other recreational facilities are located within the same vicinity for ease of employees' management. Document: Land Title (No Hak Mili: 1065883) Boundary: Mill Fencing, & Monson Drain | Complied |
| 4.3.2.4 | Where there are, or haven been disputes, documented proof of legal acquisition of land and fair compensation that have been or are being made to previous owners and occupants; shall made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance - | No issues of land dispute issue occur in the mill as well as all estates that requires FPIC process since the last audit. Consultation with relevant stakeholders conducted onsite confirmed the information. | Not Applicable |
| Criterion 4.3.3 – Customary rights | | | |

| Criterion / Indicator | | Assessment Findings | Compliance |
|--|---|--|----------------|
| 4.3.3.1 | Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance - | There is no evidence that the land on which the Mill is situated is encumbered by customary rights. | Not Applicable |
| 4.3.3.2 | Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance - | There is no evidence that the land on which the Mill is situated is encumbered by customary rights. | Not Applicable |
| 4.3.3.3 | Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance - | There is no evidence that the land on which the Mill is situated is encumbered by customary rights. | Not Applicable |
| 4.4 Principle 4: Social responsibility, health, safety and employment condition | | | |
| Criterion 4.4.1: Social Impact Assessment (SIA) | | | |
| 4.4.1.1 | Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance - | The mill has conducted Social Impacts Assessment and reviewed on annually basis. the assessment covers Access and Use Rights, Economics Livelihoods and Working Conditions, Subsistence Activities/ Amenities, Human Rights, Cultural and Religious Values, Medical and Health Facilities, Educational Facilities and Operational Facilities. Latest review of the assessment has been conducted on 22/05/2023. Management plan has been established based on the issues identified during the assessment conducted. The management plan stated the issue raised, comments, impacts, action plan, target date to completion, Person in-Charge and status. Among the issue | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|---|--|------------|
| | | <p>identified and sampled social impacts management plan established as follows:</p> <ol style="list-style-type: none"> 1. The officers from SOCSO and JKPP Manjung suggested for UP to invite their respective department to conduct awareness roadshow 2. Awareness on Management Initiatives in Human Rights. 3. Awareness on Company Sustainability Policies. <p>Document: Social Impact Assessment Date Review: 22/5/2023</p> | |
| Criterion 4.4.2: Complaints and grievances | | | |
| 4.4.2.1 | <p>A system for dealing with complaints and grievances shall be established and documented.</p> <p>- Major compliance -</p> | <p>United Plantations Berhad has established Grievance Redressal Procedure for consultation and communication with relevant stakeholders documented in the Handbook for Employees and Stakeholders. The handbook was handed and brief to the workers and stakeholders during workers induction and stakeholders consultation meetings. The procedure was also displayed in the company website.</p> <p>In the procedure stated the steps and timeframe to be followed by the management to manage issues raised by internal and external stakeholders.</p> <p>Document: SOP consultation & communication Method: Meeting with stakeholder</p> | Complied |
| 4.4.2.2 | <p>The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties.</p> <p>- Major compliance -</p> | <p>The mill maintains the records of request and response/ consultation and communication/ complaint and grievances. For</p> | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|---|--|------------|
| | | <p>internal and external stakeholders, the records were maintained in the stakeholder’s logbook form.</p> <p>There is no critical grievance recorded for the pass one year. Only request for maintenance and house repairs are made by workers. The request has been resolved in timely and appropriate manners and acknowledge by the complainers with signature and date of completion.</p> <p>Reviewed the records no. E228/07 dated 11/07/2023, E231/07 dated 14/07/2023, M185/06 dated 14/07/2023, E194/06 dated 19/06/2023 and E196/06 dated 19/06/2023.</p> | |
| 4.4.2.3 | <p>A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints.</p> <p>- Minor compliance -</p> | <p>The stakeholder’s logbook form is made available in the office. The workers or stakeholders may request the form from the office personnel when needed. In case the complainant would want to make an anonymity, they can email to the company secretary. This information is available in United Plantations Berhad website and suggestion box in the office.</p> <p>Document: Complaint form Method: Form & email</p> | Complied |
| 4.4.2.4 | <p>Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time.</p> <p>- Minor compliance -</p> | <p>United Plantations Berhad has established Grievance Redressal Procedure for consultation and communication with relevant stakeholders documented in the Handbook for Employees and Stakeholders. The handbook was handed and brief to the workers and stakeholders during workers induction and stakeholders consultation meetings. Reviewed the company policies training.</p> <p>Interview conducted with workers and stakeholders to confirm their understanding of the complaint and grievance process and found satisfactory. There is no critical grievance recorded for the pass one</p> | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|---|--|------------|
| | | <p>year. Only request for maintenance and house repairs are made by workers.</p> <p>Document: SOP consultation & communication</p> <p>Method: Complaint form</p> <p>Communication: Stakeholder meeting</p> | |
| 4.4.2.5 | <p>Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request.</p> <p>- Major compliance -</p> | <p>Reviewed the complaint recorded for the past 24 months in stakeholder's logbook, government visit logbook and communication letter of request were available during audit.</p> <p>Document: Complaint record & logbook</p> <p>Availability: 24 Months</p> | Complied |
| Criterion 4.4.3: Commitment to contribute to local sustainable development | | | |
| 4.4.3.1 | <p>Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation.</p> <p>- Minor compliance -</p> | <p>United Plantations Berhad continuously made contribution to the internal and external stakeholders. documented in the Annual Report, FY 2022, the company has made contribution as follows:</p> <ol style="list-style-type: none"> 1. Hospital & medicine for employees, dependents and nearby communities @ RM 3,004,886 2. Retirement benevolent fund @ RM 915,963 3. Education, welfare, scholarships & others @ RM 344,857 4. Bus subsidy for school children @ RM 288,372 5. External donations @ RM 135,620 6. New infrastructure, road, TNB and water supply RM 129,800 7. Employee housing @ RM 8,460,864 8. Infrastructure project building, community hall RM1,881,688 9. Provision of social amenities @ RM 5,918,837 | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|---|---|----------------------|
| | | 10. Contribution to SJKT Ladang Huntley for School Sports day dated 21/07/2022. | |
| Criterion 4.4.4: Employees safety and health | | | |
| 4.4.4.1 | An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented. - Major compliance - | <p>The management has established an occupational safety and health policy. The policy has effectively communicated and implemented. Sighted the policy has display at notice board to give information to all employee and stakeholder. Sighted the evidence: Document: Occupational Safety & Health Policy Date: 08/3/2021 Signed By: Chief Executive Officer</p> <p>The management also has done training on safety policy through morning master briefing and training section. Sighted the evidence: Document: Attendance Record Topic: Briefing on Policy Date: 10/1/2023</p> | Complied |
| 4.4.4.2 | The occupational safety and health plan should cover the following: a) A safety and health policy, which is communicated and implemented. b) The risk of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill: | a) The management has established an occupational safety and health policy. The policy has effectively communicated and implemented. Sighted the policy has display at notice board to give information to all employee and stakeholder. Sighted the evidence: Document: Occupational Safety & Health Policy Date: 08/3/2021 Signed By: Chief Executive Officer | Minor Non Conformity |

| Criterion / Indicator | Assessment Findings | Compliance |
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| <ul style="list-style-type: none"> i. All employees involved are adequately trained on safe working practices; ii. All precautions attached to products should be properly observed and applied; d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust shall have knowledge and access to latest national regulations and collective agreements. g) The management shall conduct regular two-way communication with their employees where issues that affect their business such as those related to employees' safety, health and welfare are discussed openly. Records from such meeting shall be kept ant the concerns of employees and any remedial actions taken shall be recorded. h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees. | <ul style="list-style-type: none"> b) The risk of all operation has been assessed and documented in the filing for the year 2023. HIRARC: Updated – 10/02/2022 Chemical Register: Updated – 06/03/2023 CHRA Report: Expired – 08/07/2024 Medical Surveillance: Updated – 20/07/2023 Noise Risk Assessment: Conducted – 07/03/2020 Audiometric Test: Conducted – 03/03/2023 c) The Annual training programmed has been established and the training was delivered to all employee especially those exposed with chemical. Sighted the evidence: Document: Training Record Attendance Training on chemical handling – 13/07/2023 Training on PPE – 13/07/2023 Training on Spillage – 02/03/2023 Fire Drill Training – 29/06/2023 d) The management has provided the appropriate personal protective equipment (PPE) at the place of work to cover all potentially hazardous operations. The latest record of PPE inspection was done by management. Sighted the evidence: Document: PPE Records Date: June 2023 PPE Received: Safety Helmet, Safety Glove, Safety Boot, Ear Plug | |

| Criterion / Indicator | Assessment Findings | Compliance |
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| <p>i) Employees trained in First Aid shall be present at all mill operations. First Aid equipment should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p> | <p>e) The management has established Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health Requirement (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. Sighted the evidence: Document: OSH Manual- Section 5: Handling Storage Chemical Date: June 2023</p> <p>f) The management has appointed responsible person(s) for safety and health. Refer appointment letter, there is information of the roles and responsibilities of the appointed officer had clearly stated in the appointment letter. Sighted the evidence: Document: Appointment Letter PIC Date: 01/04/2021 PIC Name: Mr. N. Saravanaganes</p> <p>g) The management has conducted regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare. The safety meeting was conducted according to OSHA Requirement. Sighted the evidence: Document: OSH Minutes Meeting No. 2 Date: 28/06/2023</p> <p>h) The management has established accident and emergency procedures and the instructions clearly understood by all employees. Sighted document as below evidence: Document: OSH Manual – Accident & Investigation Procedure Date: 20/02/2008</p> | |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | | <p>i) During first aid box inspection at UIE POM, it was found 2 units of first aid box at Laboratory and New Boiler contained with expired contents which is 6 units of Triangular Bandage (Hospital Quality 100% Pure Cotton 36"x36"x51") Expired on 03/2021. Thus, minor nonconformity is raised.</p> <p>j) The management has recorded and kept of all accidents and be reviewed periodically at quarterly intervals. Sighted the evidence: Document: JKPP 8 Reference: JKPP8/125519-2022 Date: 25/01/2023 Status: Zero (0) Accident</p> | |
| Criterion 4.4.5: Employment conditions | | | |
| 4.4.5.1 | <p>The management shall establish a policy on good social practice regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and communicated to the employees.</p> <p>- Major compliance -</p> | <p>United Plantations Berhad has established Human Rights Policy signed by the Chief Executive Director dated 09/03/2020. The policy was available in 7 languages, such as Bahasa Malaysia, English, Tamil, Indonesia, Hindi, Bagnoli, and Telegu.</p> <p>The policy stated the company commitment to the protection and advancement of Human Rights including prohibiting retaliation, intimidation and harassment against Human Rights Defenders (HRD), whistleblowers, complainants and community spokesperson.</p> <p>The policy was displayed at strategic places in the mill. The policy was communicated to the workers during morning briefing. Reviewed the latest briefing Policy Briefing dated 04/05/2023, 02/06/2023 and 26/06/2023. For stakeholders, the policy was</p> | Complied |

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| | | <p>communicated during stakeholders’ consultation meeting. Reviewed the minutes meeting and presentation materials for meeting conducted on 22/05/2023.</p> <p>Document: Human Right Policy Signed By: Chief Executive Director Date: 09/3/2020</p> | |
| 4.4.5.2 | <p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p> | <p>As stated in Human Rights Policy, the company objectives as follows:</p> <ol style="list-style-type: none"> 1. We ensure all personnel are treated fairly and protected from any form of discrimination that would constitute a violation of their human rights. 2. We ensure equal opportunities provided to all personnel. The process of recruitment, promotion and remuneration are solely based on individual qualification and performance regardless of religion, race, age, gender, nationality or physical disability. 3. Noted during interview with the workers representative and gender committee member, no discriminations issues in operation. | Complied |
| 4.4.5.3 | <p>Management shall ensure that employees’ pay and conditions meet legal or industry minimum standards as per Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p> | <p>Documentations of pay available in the form of Monthly Salary Slip and conditions as per Employment Contracts. Reviewed the sample employment contracts, month to-date workers earning report and salary slip for sampled workers for the month of November 2022, January 2023 and May 2023 as follows:</p> <ol style="list-style-type: none"> 1. 416113 2. 415224 3. 411826 | Complied |

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| | | 4. 401740 5. 309062 6. 416278 7. 415815 8. 209862 During audit, the sample has been taken based on low peak, and high peak of processing the FFB. Based on evidence of salary all general workers are meet than minimum wages. | |
| 4.4.5.4 | Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee. - Minor compliance - | The contractor for the mill were for CPO transportation. The contractors' workers salary payments were monitored by the mill to ensure the contractors workers were paid based on legal or industry minimum standards. The contractors were required to submit the worker's salary slips on monthly basis for due diligence purpose. Reviewed the employment agreement, attendance records and salary slip for the month of February and March 2023 for the workers with Identification Card no. 6XXXXX-XX-XXXX and 9XXXXX-XX-XXXX. Noted the salary were paid based on legal requirement. Document; Contract Agreement Contract: Mill & Contractor | Complied |
| 4.4.5.5 | The management shall establish records that provide an accurate overview of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance - | All employees' details were recorded in the Master list of Workers. Reviewed the list as todate July 2023. The information such as name, identification card/ passport no., EPF no. SOCSO no., date engaged, date of birth, period of employment, joined age, gender and position. Document: Master list workers Date: July 2023 | Complied |

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| <p>4.4.5.6 All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract shall be made available for each and every employee indicated in the employment records.</p> <p>- Major compliance -</p> | <p>The management has established employment contract for all workers and contractors' workers. All the terms and conditions stated in the employment agreement were as per Labour Act 1955, latest MAPA/NUPW Agreement and Minimum Wage Order 2022 (amendment).</p> <p>Among the clause spell out in the contracts includes:</p> <ol style="list-style-type: none"> 1. Duration of the contract 2. Wages 3. Working hours 4. Rest day 5. Public holiday 6. Annual leave/ vacation leave 7. Levy 8. Medical and SOCSO Employment Injury Scheme 9. Deductions 10. Accommodations, amenities and transportations 11. Sick leave 12. Renewal of employee's work permit 13. Air passage 14. Repatriation 15. Termination 16. Restriction and termination of services 17. Safekeeping of the passport | <p>Complied</p> |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | | <p>The contract was agreed and signed by both employer and employee.</p> <p>Reviewed the employment contract for workers with ID no. as follows:</p> <ol style="list-style-type: none"> 1. 416113 2. 415224 3. 411826 4. 401740 5. 309062 6. 416278 7. 415815 8. 209862 | |
| 4.4.5.7 | <p>The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers.</p> <p>- Major compliance -</p> | <p>Thumb print system is used to record the days of work, working hours and overtime of all workers. Verified the overtime and working hours through month to-date workers earning report and salary slip for sampled workers for the month of November 2022, January 2023 and May 2023 as follows:</p> <ol style="list-style-type: none"> 1. 416113 2. 415224 3. 411826 4. 401740 5. 309062 6. 416278 7. 415815 8. 209862 | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | | During audit, the sample has been taken based on low peak, and high peak of processing the FFB. Based on evidence of salary all general workers are meet than minimum wages. | |
| 4.4.5.8 | The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable. - Major compliance - | The working hours of the employees and overtime rates are specified in the employment contract and overtime rates are in accordance with the Employment Act 1955. Thumb print system is used to record the working days and overtime of all workers. Verified the overtime and working hours through month to-date workers earning report and salary slip. From the record of salary sample general workers. The Overtime not exceed with the approval limit 114 hours per month. Document: Pay slip worker | Complied |
| 4.4.5.9 | Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance - | The payslip and the month to-date workers earning report were reviewed to confirm the wages and overtime is in line with legal requirements of Employment Act 1955 and worker’s employment contract. Pay slips clearly showed the basic pay or piece rate, number of days worked or total output, any allowable deductions and net amount. Any overtime, Public Holiday pay, working on rest days or Public Holidays, when applicable, are also shown on the pay slips. Document: Pay slip of workers Content: basic salary, overtime. | Complied |
| 4.4.5.10 | Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good work performance, bonus payment, support of professional | The company provides free medical benefit to worker’s dependent at the estate’s clinics. As seen in Annual Report 2022, for the whole group, United Plantations Berhad as reported under indicator 4.4.3.1. | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | development, medical care provisions and improvement of social surroundings. - Minor compliance - | | |
| 4.4.5.11 | In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities. - Major compliance - | The company provided basic amenities and facilities at the quarters includes electricity, water and domestic waste disposal. Electricity and water are provided by government. Usage of electricity and water given with subsidized rate for the worker's contract. New houses were built with spacious and convenient for workers. For local workers with family, each will be given a house while for foreign workers for single workers, it will be given shared house of 6 people with 3 bedrooms with 2 toilets per house. Lineside inspection was conducted in weekly basis by Hospital Assistant in both mill and estate. Records line site inspection available for review. Reviewed the inspection 01/07/2023, 08/07/2023, 15/08/2023 and 24/07/2023. Based on lineside inspection record, it was observed that the housing is in good conditions and the consistent with the house condition as observed during site visit. Document: Lineside inspection form Date: 01/7/2023 | Complied |
| 4.4.5.12 | The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace. - Major compliance - | United Plantations Berhad has established Gender Policy signed by the Chief Executive Director dated 24/04/2015. The policy stated the company commitment to maintain a workplace free from harassment of any kind, including harassment based on an employee's race, colour, religion, gender, national origin, ancestry, disability, marital status and sexual orientation. The company shall: | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | | <ol style="list-style-type: none"> 1. Endeavour to prevent sexual harassment and all other forms of violence against women and workers in the workplace or in the course of an employee's work. 2. Adopt a specific complaints and grievance procedure and mechanism to address gender-based issues. 3. Noted during interview with the workers representative and gender committee member, no sexual harassment cases reported. The workers were aware on the procedure and mechanism of reporting if such case occur. | |
| 4.4.5.13 | <p>The management shall respect the right of all employees to form and join trade union and allow workers' own representative(s) to facilitate collective bargain in accordance with applicable laws and regulations. Employees shall be given freedom to join trade unions relevant to the industry or organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>- Major compliance -</p> | <p>As stated in Human Rights Policy, the company objectives as follows: We respect the rights of all personnel to form, join and participate in registered trade unions and to bargain collectively.</p> | Complied |
| 4.4.5.14 | <p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation.</p> <p>- Major compliance -</p> | <p>As stated in Human Rights Policy, the company objectives as follows: We will not tolerate the use of child or forced labour, slavery or human trafficking in any of our plantations and facilities. We are using the definition from United Nations Convention on the Rights of the Child which define 'child' as anyone who is less than 18 years old.</p> | Complied |
| Criterion 4.4.6: Training and competency | | | |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| 4.4.6.1 | All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training. - Major compliance - | The management has established a training programmed to the workers and the awareness training was done conducted to the employee. Sighted the evidence: Document: Training Record Attendance Training on chemical handling – 13/07/2023 Training on PPE – 13/07/2023 Training on Spillage – 02/03/2023 Fire Drill Training – 29/06/2023 | Complied |
| 4.4.6.2 | Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description. - Major compliance - | The management has established training needs of individual employees in order to provide the specific skill and competency required to all employees based on their job description. Refer training needs, there is allocation specific training module for category of employee. Sighted the evidence: Document: MSPO Training Needs Analysis Category: Workers and Staffs | Complied |
| 4.4.6.3 | A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function and responsibility in accordance to the documented training procedure. - Minor compliance - | The training programme has been developed and available. Refer the latest of Annual Training Plan. Training has been implemented as per training programme. Document: Training Record Attendance Training on chemical handling – 13/07/2023 Training on PPE – 13/07/2023 Training on Spillage – 02/03/2023 Fire Drill Training – 29/06/2023 SOP HIRARC Training – 02/02/2023 | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | | <p>Training Assessment has done conducted to ensure the understanding employee of competency and understanding. Sighted the evidence:</p> <p>Sky Lift Operation Training: 19/07/2023</p> <p>Safety Briefing Training: 15/07/2023</p> <p>Training on PPE: 13/07/2023</p> | |
| 4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services | | | |
| Criterion 4.5.1: Environmental Management Plan | | | |
| 4.5.1.1 | <p>An environmental policy and management plan shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented.</p> <p>- Major compliance -</p> | <p>The management has established Environmental Policy. The policy has effectively communicated and implemented. Sighted the policy has display at notice board to give information to all employee and stakeholder. Sighted the evidence:</p> <p>Document: Environment & Biodiversity Policy</p> <p>Date: 08/03/2021</p> <p>Signed By: Chief Executive Officer</p> <p>The management also has done training policy through morning master briefing and training section. Sighted the evidence:</p> <p>Document: Attendance Record</p> <p>Topic: Briefing on Policy</p> <p>Date: 10/01/2023</p> | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| 4.5.1.2 | <p>The environmental management plan shall cover the following:</p> <ul style="list-style-type: none"> a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations <p>- Major compliance -</p> | <p>The management has established environment management plan that is to ensure reducing the impact pollution to environment. The action plan is focusing in reducing the negative impact from the assessment and implemented in the operation. Sighted the evidence:</p> <p>Document: Environment Impact Aspect Date Review: 22/05/2023 Review By: Assistant Engineer</p> | Complied |
| 4.5.1.3 | <p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored.</p> <p>- Major compliance -</p> | <p>The management had included programmed to promote positive impacts in their environmental management plan for continual improvement. The programmed including the factor contributed on pollution to environment such air, land and water. Sighted the evidence:</p> <p>Document: Environment Impact Aspect Date Review: 22/05/2023 Review By: Assistant Engineer</p> | Complied |
| 4.5.1.4 | <p>A programme to promote the positive impacts should be included in the continual improvement plan.</p> <p>- Minor compliance -</p> | <p>The management had included programmed to promote positive impacts in their environmental management plan for continual improvement. The programmed including the factor contributed on pollution to environment such air, land and water. Sighted the evidence:</p> <p>Document: Environmental Management Plan (EMP) Date Review: 22/05/2023 Action Plan 1: Flor washing water channel to effluent pond</p> | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | | Action Plan 2: Weekly preventive maintenance prevent leakages Action Plan 3: Desludging of effluent pond Action Plan 4: Construct EFB drainage & channel to effluent pond | |
| 4.5.1.5 | An awareness and training programme shall be established and implemented to ensure that employees understand the policy, objectives and management plans and are working towards achieving objectives. - Major compliance - | The management has established an awareness and training programmed and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans. The training on environment has conducted to all workers during master briefing and it give an awareness on protection of environmental from pollution. Sighted the evidence: Document: Training Record Attendance Training 1: Training on effluent management – 15/04/2023 Training 2: Training on schedule waste – 15/04/2023 Training 3: Training on mill cleaning – 15/04/2023 | Complied |
| 4.5.1.6 | The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed. - Major compliance - | The management had conducted environment meeting to discussing their concerns about the environmental matters. The matter that brought to the attention such as domestic waste management, schedule waste management, prevention of pollution and housing area cleanliness. Sighted the evidence: Document: Minutes of meeting Environment Date: 19/06/2023 Agenda 1: Effluent management Agenda 2: Emission management Agenda 3: Reduction management plan Agenda 4: GHG monitoring | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | | Agenda 5: Optimization of energy – diesel | |
| Criterion 4.5.2: Efficiency of energy use and use of renewable energy | | | |
| 4.5.2.1 | Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity in the operations over the base period - Major compliance - | The management has developed diesel consumption record for monitoring the diesel usage for their operation. This record show that is main purposely to optimum the consumption and increase of efficiency. The record of diesel uses for vehicle, generator set and heavy machinery. Sighted the evidence: Document: Diesel Consumption Record Date: Year 2023 Todate: 0.34 Liter / Mt FFB Budget: 0.30 Liter / Mt FFB | Complied |
| 4.5.2.2 | Palm oil millers shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. - Major compliance - | The management has established the record for diesel, water and electricity consumption to monitor the energy use for operation. This consumption was recorded based on monthly basis. Sighted the evidence: Document: Diesel Consumption Record Date: June 2023 Todate: 0.34 Liter / Mt FFB Budget: 0.30 Liter / Mt FFB Document: Electricity Consumption Record Date: June 2023 Todate: 101.43 kwh / Mt CPO Budget: 100.00 kwh / Mt CPO | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | | Document: Water Consumption Record Date: June 2023 Todate: 1.32 Liter / Mt FFB Budget: 1.35 Liter / Mt FFB | |
| 4.5.2.3 | The use of renewable energy should be applied where possible. - Minor compliance - | Steam turbine is used to generate the power from the boiler which was the excess fibre and shell been used as the fuel for boiler combustion. These is renewable energy can be use again in process of mill. Sighted the evidence: Hot steam: Use for heating purpose Dry Shell: Use for boiler combustion Dry Fiber: Use for boiler combustion | Complied |
| Criterion 4.5.3: Waste management and disposal | | | |
| 4.5.3.1 | All waste products and sources of pollution shall be identified and documented. - Major compliance - | The management had identified the waste products generated from mill operation in the waste management plan with includes the mitigation measures such as office waste, domestic waste, schedule waste and workshop waste. Sighted the evidence: Document: Waste Management Plan Date: 01/7/2023 Domestic waste: household waste, Recycle waste: Plastic, paper, bottle Schedule waste: SW102, SW110, SW305, SW306, SW322, SW409, SW 410 | Complied |

| Criterion / Indicator | Assessment Findings | Compliance |
|---|--|-----------------|
| <p>4.5.3.2 A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for:</p> <ul style="list-style-type: none"> a) Identifying and monitoring sources of waste and pollution. b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products. <p>- Major compliance -</p> | <p>The management had established plan for the mill and identified source of pollution. It was captured in waste management plan with action plan. The action plan also included the consideration of recycling of potential wastes as nutrients such as EFB application in the field and reduce the waste generation through recycle activity by sending recycle items to recycle collector. Sighted the evidence:</p> <p>Document: Waste Management Plan Date: 01/7/2023 Domestic waste: household waste, plastic, bottle Schedule waste: SW102, SW110, SW305, SW306, SW322, SW409, SW 410</p> <p>Improving the efficiency and recycling potential of mill by-products by converting them into value-added products.</p> <p>Dry Shell: Use for boiler combustion Wet Shell: Use for boiler combustion EFB: Fertilizer and mulching in estate Decanter Cake: Recycle for biogases purpose Dry Fiber: Use for boiler combustion</p> | <p>Complied</p> |
| <p>4.5.3.3 The palm oil mill management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environmental Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. Scheduled waste shall be disposed as per Environmental Quality Act 1974 (Scheduled Waste) Regulations, 2005</p> | <p>The management has established Standard Operation Procedure for Scheduled Waste Management to ensure proper handling, storage and disposal as accordance with under Environmental Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974.</p> | <p>Complied</p> |

| Criterion / Indicator | | Assessment Findings | Compliance |
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| | - Major compliance - | <p>Document: SOP Schedule Waste Date : Year 2022</p> <p>During audit, the verification was done at schedule waste store. The management has complied with SOP handling used chemical and display on the entrance of store. Sighted the evidence:</p> <p>Document: Schedule Waste Store Observation 1: Labelling was available each SW Observation 2: Natural ventilation available in the store Observation 3: Safety signage has available</p> | |
| 4.5.3.4 | <p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse.</p> <p>- Minor compliance -</p> | <p>The management has provided the rubbish bin at housing area. The location landfill area is away from the housing site and any river reserve. Sighted during audit visit the landfill management conducted in good condition. There is segregation between domestic waste and schedule waste. Sighted the evidence:</p> <p>Document: Domestic Waste – Land fill Area Observation 1: Signboard is available Observation 2: Domestic waste only at land fill area</p> | Complied |
| Criterion 4.5.4: Reduction of pollution and emission including greenhouse gas | | | |
| 4.5.4.1 | <p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p> | <p>The management has established an assessment of all polluting activities has conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. Sighted the evidence:</p> <p>Document: Summary Mill Emission</p> | Complied |

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| | | POME: 0.02 tCO ₂ / Mt FFB Fuel Consumption: 0.00 tCO ₂ / Mt FFB Electricity: 0.00 tCO ₂ / Mt FFB Total Emission: 0.01 tCO ₂ / Mt FFB | |
| 4.5.4.2 | An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance - | The management has established the plan to reduce the significant of pollution and emission. The plan was including with the action plan and monitoring status. This is to ensure the management monitoring their activities in operation follow the compliance. Sighted the evidence: Document 1: Environment Management Plan Document 2: Waste Management Plan Document 3: Water Management Plan Document 4: Continuous Improvement Plan | Complied |
| 4.5.4.3 | Palm oil mill effluent (POME) shall be treated to ensure compliance with standards as stipulated in the relevant Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations 1977. POME discharge limits and method should be in accordance with the respective state and national policies and regulations. - Major compliance - | The management has established a palm oil mill effluent by ponding system. This functional is to treat an effluent before discharge to water course or land application. The management has recorded all parameter of POME discharge. Sighted the evidence: Document: Quarterly Return Form (QRF) – Effluent Date : April – June 2023 BOD: 133 ppm COD: 2208 ppm TDS: 5940 ppm TN: 66.1 ppm pH: 8.5 | Complied |

| Criterion / Indicator | Assessment Findings | Compliance | |
|---|--|--|-----------------|
| Criterion 4.5.5: Natural water resources | | | |
| <p>4.5.5.1</p> | <p>The management shall establish water management plans to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> a) Assessment of water usage and sources. b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill’s current activities. c) Ways to optimize water and nutrient usage and reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). <p>- Major compliance -</p> | <p>The management has established a water management plan to maintain the quality of water. The mill housing area was supplied by treated water by government waster meanwhile the processing of plant use of treated water by water treatment plan. Sighted the evidence:</p> <ul style="list-style-type: none"> a) Assessment water usage & sources: Document: Water Analysis Record Date: 18/7/2023 Alkalinity: 24 ppm TDS: 70 ppm Hardness: 30 ppm b) Monitoring of outgoing water: Document: Certificate of Analysis Date: 28 June 2023 BOD: 133 ppm COD: 2208 ppm TDS: 5940 ppm TN: 66.1 ppm c) Ways to optimize water and nutrient usage and reduce wastage Turbine water: Recycle back to process plant | <p>Complied</p> |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|---|---|------------|
| 4.5.5.2 | Where open discharge of POME into water course is practiced, mills should undertake to gradually phase it out in accordance to the applicable state or national regulations. - Major compliance - | The management has established a palm oil mill effluent by ponding system. This functional is to treat an effluent before discharge to water course or land application. The management has recorded all parameter of POME discharge. Sighted the evidence: Document: Quarterly Return Form (QRF) – Effluent Date: April – June 2023 BOD: 133 ppm COD: 2208 ppm TDS: 5940 ppm TN: 66.1 ppm pH: 8.5 | Complied |
| 4.6 Principle 6: Best Practices | | | |
| Criterion 4.6.1: Mill Management | | | |
| 4.6.1.1 | Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance - | Standard operating procedures has been appropriately documented and consistently implemented and monitored. The Standard Operating procedure (SOP) described details from the reception, sterilization station, threshing station, pressing station, clarification station, nut station, effluent, laboratory, workshop, dispatches station etc. Sighted the evidence: Document: Standard Operating Procedure (SOP) Effective Date: 01/1/2008 Document: Occupational Safety & Health Manual Effective Date: 20/2/2008 | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|---|--|--|------------|
| 4.6.1.2 | All palm oil mills shall implement best practices. - Major compliance - | The monitoring of all process parameters is documented and summarized in a daily report and monthly report of production. In addition, there are audits by sustainability department This is to ensure compliance to policies, procedures in relation mill operations, financial, OSH, welfare among others. Sighted the evidence: Document 1: Production Report – Daily Basis Document 2: Production Report – Monthly Basis Document 3: Internal Audit Report – Once a Year Document 4: Workplace Inspection – Monthly Basis Document 5: laboratory Analysis – Daily Basis | Complied |
| Criterion 4.6.2: Economic and financial viability plan | | | |
| 4.6.2.1 | A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance - | The management plan has established to demonstrate attention to economic and financial viability through long-term management planning. The management has prepared budget plan. Refer the budget plan it was mentioned the allocation of cost to administrative, maintenance cost, upkeep cost, production of FFB cost, salary all staff and workers. Sighted the evidence: Document: FFB CPO & PK Production – Actual Date: January – June 2023 FFB Process: 121238.78 Mt FFB Received: 121238.78 Mt CPO Produced: 26627.15 Mt PK Produced: 5514.68 Mt | Complied |

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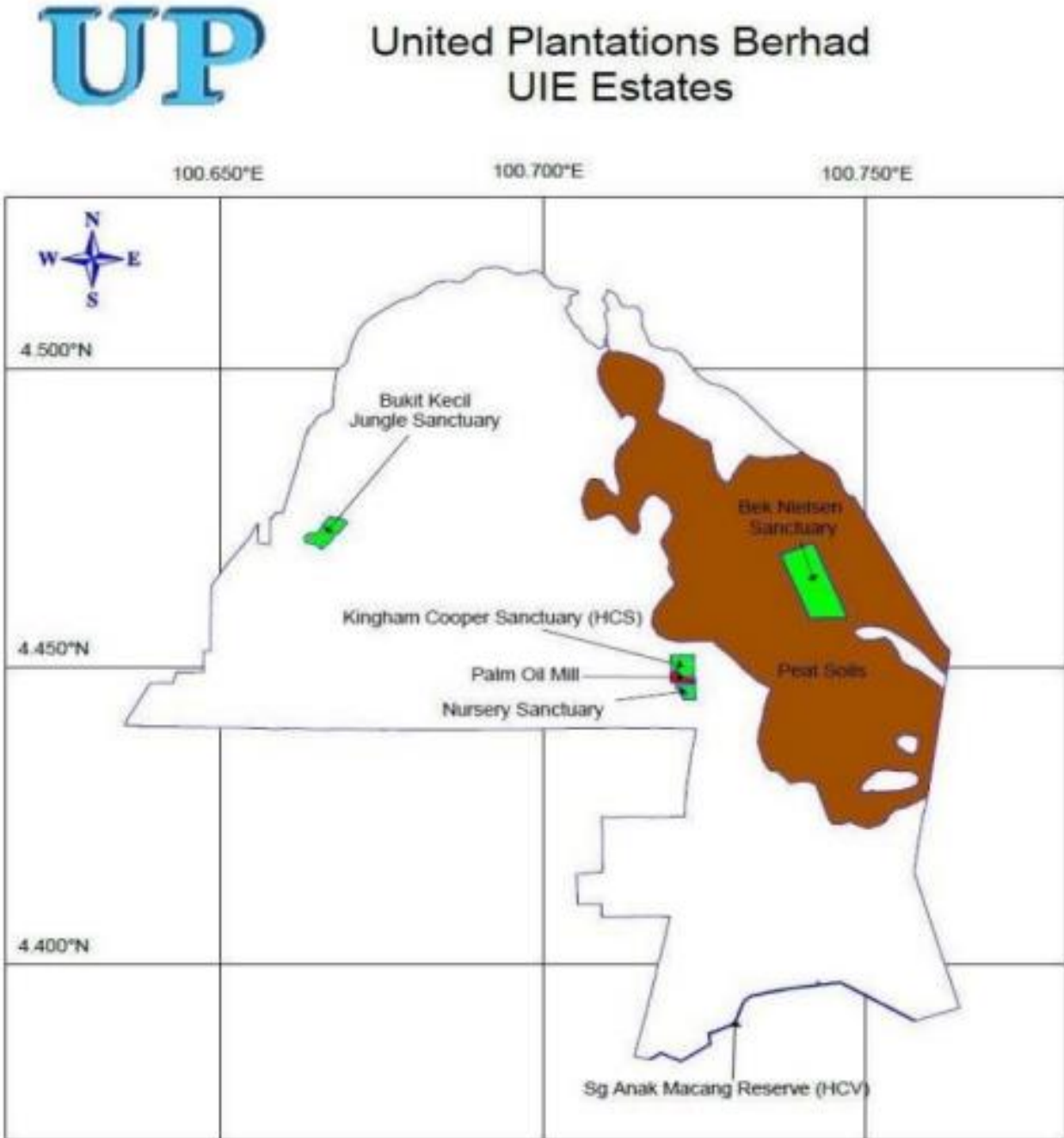
| Criterion / Indicator | | Assessment Findings | Compliance |
|--|--|--|------------|
| | | FFB Production Cost: RM97.18 / Mt FFB Document: FFB CPO & PK Production – Budget Date: January – December 2023 FFB Process: 259330 Mt FFB Received: 259330 Mt CPO Produced: 58350 Mt PK Produced: 11670 Mt FFB Production Cost: RM85.83 / Mt FFB | |
| Criterion 4.6.3: Transparent and fair price dealing | | | |
| 4.6.3.1 | Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance - | The pricing mechanism was included contract agreement between the United Plantations Berhad and the contractors. Reviewed the contract agreement with UXX SaXXX Sdn. Bhd. dated 01/01/2023. The pricing mechanism were spell out under clause 2. Document: Contract Agreement Signed By: Mill & Contractor Content: Price mechanism, term & condition | Complied |
| 4.6.3.2 | All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance - | The contractor was provided with contract that are fair, legal and transparent and agreed payments terms. The pricing mechanism was included contract agreement between the United Plantations Berhad and the contractors. Reviewed the contract agreement with UXX SaXXX Sdn. Bhd. dated 01/01/2023. | Complied |

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| Criterion / Indicator | | Assessment Findings | Compliance |
|------------------------------------|--|---|------------|
| | | <p>The payment terms were included in the contract agreement under clause 6. The payments were made as per payment terms agreed in the contract.</p> <p>Document: Contract Agreement Signed By: Mill & Contractor Content: Price mechanism, term & condition</p> | |
| Criterion 4.6.4: Contractor | | | |
| 4.6.4.1 | <p>In case of the engagement of contractors, they shall be made to understand the MSP0 requirements and shall provide the required documentation and information.</p> <p>- Major compliance -</p> | <p>As stated in the contract agreement between between the United Plantations Berhad and UXX SaXXX Sdn. Bhd. dated 01/01/2023 under clause 11 stated as follows:</p> <p>The contractor shall adhere to the attached UP's Company Policies as follows which required under MSP0 and RSPO requirements.</p> <p>The mill was also conducted briefing to the contractors on MSP0 requirement during stakeholders' consultation. Reviewed the minutes meeting, PowerPoint slide presentation for meeting conducted on 22/05/2023.</p> <p>Document: Contract Agreement Signed By: Mill & Contractor MSP0 Briefing: 22/5/ 2023</p> | Complied |
| 4.6.4.2 | <p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p> | <p>The contractor was provided with contract that are fair, legal and transparent and agreed payments terms. The pricing mechanism was included contract agreement between the United Plantations Berhad and the contractors. Reviewed the contract agreement with</p> | Complied |

| Criterion / Indicator | | Assessment Findings | Compliance |
|-----------------------|--|---|------------|
| | | <p>UXX SaXXX Sdn. Bhd. dated 01/01/2023. The contract was signed by both parties.</p> <p>Document: Contract Agreement</p> <p>Signed By: Mill & Contractor</p> <p>Date: 01/1/2023</p> | |
| 4.6.4.3 | <p>The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required.</p> <p>- Minor compliance -</p> | <p>As stated in the contract agreement between between the United Plantations Berhad and UXX SaXXX Sdn. Bhd. dated 01/01/2023 under clause 18 stated that the contractors are subject to any audits including verification by the third party assurance bodies.</p> <p>Document: Contract Agreement</p> <p>Signed By: Mill & Contractor</p> <p>Date: 01/1/ 2023</p> | Complied |

Appendix C: Location and Field Map



Appendix D: List of Abbreviations

| | |
|------|--|
| BOD | Biochemical Oxygen Demand |
| CB | Certification Bodies |
| CHRA | Chemical Health Risk Assessment |
| COD | Chemical Oxygen Demand |
| CPO | Crude Palm Oil |
| EFB | Empty Fruit Bunch |
| EHS | Environmental, Health and Safety |
| EIA | Environmental Impact Assessment |
| EMS | Environmental Management System |
| FFB | Fresh Fruit Bunch |
| FPIC | Free, Prior, Informed and Consent |
| GAP | Good Agricultural Practice |
| GHG | Greenhouse Gas |
| GMP | Good Manufacturing Practice |
| GPS | Global Positioning System |
| HCV | High Conservation Value |
| IPM | Integrated Pest Management |
| ISCC | International Sustainable Carbon Certification |
| LD50 | Lethal Dose for 50 sample |
| MSPO | Malaysian Sustainable Palm Oil |
| MSDS | Material Safety Data Sheet |
| MT | Metric Tonnes |
| OER | Oil Extraction Rate |
| OSH | Occupational Safety and Health |
| PK | Palm Kernel |
| PKO | Palm Kernel Oil |
| POM | Palm Oil Mill |
| POME | Palm Oil Mill Effluent |
| PPE | Personal Protective Equipment |
| RTE | Rare, Threatened or Endangered species |
| SEIA | Social & Environmental Impact Assessment |
| SIA | Social Impact Assessment |
| SOP | Standard Operating Procedure |