

**MALAYSIAN SUSTAINABLE PALM OIL
MSPO OPMC Public Summary Report**

- Initial Assessment
- Annual Surveillance Assessment (1_1)
- Recertification Assessment (Choose an item.)
- Extension of Scope

SIME DARBY PLANTATION BERHAD
Client Company (HQ) Address: Level 11, Main Block, Plantation Tower No. 2, Jalan P.J.U 1A/7, Ara Damansara 47301 Petaling Jaya, Selangor, Malaysia
Certification Unit: SOU 12 – Jabor Palm Oil Mill & Jabor Estate
Date of Final Report: 12/9/2023

Report prepared by:
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Report Number: 3717762

Assessment Conducted by:
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	Sime Darby Plantation Berhad		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	Jabor Palm Oil Mill	530438004000	30/06/2023
	Jabor Estate	528528002000	31/03/2023
Address	Level 11, Main Block, Plantation Tower, No. 2, Jalan P.J.U 1A/7, Ara Damansara 47301 Petaling Jaya, Selangor, Malaysia		
Management Representative	Shylaja Devi Vasudevan Nair (Head, Sustainability & Compliance Unit, GSD)		
Website	www.simedarbyplantation.com	E-mail	shylaja.vasudevan@simedarb yplantation.com
Telephone	+(603) 78484000 (HQ)	Facsimile	+(603) 78484379

1.2 Certification Information			
Certificate Number	Mill: MSPO 745247 Estate: MSPO 745251	Certificate Start Date	27/11/2022
Date of First Certification	27/11/2017	Certificate Expiry Date	26/11/2027
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 is to conduct an annual surveillance assessment (ASA 1_1) to ensure the elements of the scope of registration and the requirements of the management standard are effectively addressed by Jabor Palm Oil Mill and Jabor Estate management system and the ability of the management system to ensure the organisation meets applicable statutory, regulatory and contractual requirements and as applicable, to identify areas for potential improvement of the 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		
Recertification Visit Date (RAV)	25/04/2022, 27-29/04/2022		
Continuous Assessment Visit Date (CAV) 1_1	20-22/03/2023		
Continuous Assessment Visit Date (CAV) 1_2	-		
Continuous Assessment Visit Date (CAV) 1_3	-		
Continuous Assessment Visit Date (CAV) 1_4	-		

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1.3 Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 745191	RSPO Principles & Criteria of Sustainable Palm Oil Production: 2018; Malaysian National Interpretation: 2019	BSI Services Malaysia Sdn. Bhd.	06/07/2026
MSPO 745252	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	BSI Services Malaysia Sdn. Bhd.	25/11/2024

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
Jabor Palm Oil Mill	Lot 1884, Mukim Hulu Jabor, 24000 Kemaman, Terengganu, Malaysia	3° 57' 36.79" N	103° 18' 30.92" E
Jabor Estate	GRN 8674, Mukim Hulu Jabor, 24000 Kemaman, Terengganu, Malaysia	3° 57' 33.10" N	103° 18' 28.20" E

1.5 Certified Area					
Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Jabor Estate	2,112.42	3.15	214.15	2,329.72	90.67
Total (ha)	2,112.42	3.15	214.15	2,329.72	90.67

1.6 Plantings & Cycle							
Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Jabor Estate	79.02	344.29	628.13	1,060.98	0	2,033.40	79.02
Total (ha)	79.02	344.29	628.13	1,060.98	0	2,033.40	79.02

1.7 Certified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Nov 2022 - Oct 2023)	Actual (Apr 2022 - Feb 2023)	Forecast (Nov 2023 - Oct 2024)
Jabor Estate	37,543.32	25,418.92	34,078.00

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Chenor Estate	0.00	12,676.59	0.00
Kerdau Estate	0.00	432.94	0.00
Mentakab Estate	0.00	150.82	0.00
Sg Mai Estate	0.00	206.71	0.00
Cendana Laksana	0.00	2,434.47	0.00
Jabur Plantation	0.00	1,678.14	0.00
Kretay Estate	0.00	27.26	0.00
Tabir Arena Sdn Bhd	0.00	90.49	0.00
Wonderful Horizon Sdn Bhd	0.00	983.14	0.00
Wosing SB	0.00	373.01	0.00
Zmmas Sdn Bhd	0.00	2,844.45	0.00
Total (mt)	37,543.32	49,187.37	34,078.00

1.8 Uncertified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Nov 2022 - Oct 2023)	Actual (Apr 2022 - Feb 2023)	Forecast (Nov 2023 - Oct 2024)
Lim Meng Sow	0.00	1,802.74	0.00
Total (mt)	0.00	1,802.74	0.00

1.9 Certified Tonnage

	Estimated (Nov 2022 - Oct 2023)	Actual (Apr 2022 - Feb 2023)	Forecast (Nov 2023 - Oct 2024)
	Mill Capacity: 25 MT/hr	FFB	FFB
	37,543.32	49,187.37	34,078.00
SCC Model: MB	CPO (OER: 21.00%)	CPO (OER: 20.05%)	CPO (OER:21.00%)
	7,884.10	9,862.07	7,156.38
	PK (KER: 5.50%)	PK (KER: 5.00%)	PK (KER: 5.00%)
	2,064.88	2,459.37	1,703.90

1.10 Actual Sold Volume (CPO)

CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
9,862.07	0.00	0.00	4,044.94	5,723.25	9,768.19

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1.11 Actual Sold Volume (PK)					
PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
2,459.37	0.00	0.00	626.00	1,833.37	2,459.37

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 20-22/03/2023. The audit programme is included as Section 2.4. The approach to the audit was to treat the Jabor Palm Oil Mill and Jabor 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.

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 2530-3:2013 and 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 not 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. 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 is detailed in Section 4.2.

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.

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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)
Jabor Palm Oil Mill	√	√	√	√	√
Jabor Estate	√	√	√	√	√

Tentative Date of Next Visit: March 19, 2024 - March 21, 2024

Total No. of Mandays: 7

2.1 BSI Assessment Team

Team Member Name	Role <i>(Team Leader or Team member)</i>	Qualifications <i>(Short description of the team members)</i>
Ahmad Ruffi Bin Abu Talib Khan (ARK)	Team Leader	<p>Education: Bachelor Degree In Mechanical Engineering from Universiti Teknologi MARA Shah Alam, graduated in 2015.</p> <p>Work Experience: He started his career as Assistant Mill Manager, managing the day-to-day mill operations. In his five years' experience, he has experience handling the certification of ISO 9001, OHSAS 18001, ISO 14001 as well as Malaysia Sustainable Palm Oil (MSPO). He is a qualified Lead Auditor for MS 2530:2013 and has accumulated more than 300 audit days throughout his current career as the auditor for multiple disciplines covering all over Malaysia.</p> <p>Training attended: He has completed CQI – IRCA approved ISO 9001, ISO 14001 and ISO 45001 Lead Auditor Course, MSPO 2530:2013 Lead Auditor Course, Endorsed RSPO Lead Auditor and RSPO SCC Auditor course.</p> <p>Aspect covered in this audit: Policy and commitment, Internal Audit, Management Review, Occupational safety and health, HIRADC, trainings, mill and estate best Practise.</p> <p>Language proficiency: Fluent in both verbal/written Bahasa Malaysia and English Language.</p>
Muhamad Naquiddin Bin Mazeli (MNM)	Team Member	<p>Education: Bachelor Science Horticulture, UPM.</p> <p>Work Experience:</p>

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		<p>11 years working experience in oil palm plantation industry as sustainability team. Joining the sustainability team, managed, implement and monitors the RSPO, ISCC, MSPO and ISO 9001 and OHSAS 18001 certification requirements for the estates, mills, refineries and Smallholder scheme. He also supports in providing training related to RSPO, MSPO and other certifications where applicable to the operations during previous company.</p> <p>Training attended: ISO 9001:2015 LA Training (2019), ISO 14001:2015 LA Training (2018), ISO 45001:2018 LA Training (2018), HCV & HCS Training (2019), RSPO P&C LA Training (2018), MSPO LA Training (2018), SMETA Training (2021), SCCS Training and Refresher (2019).</p> <p>Aspect covered in this audit: Occupation Health Safety requirement, HIRARC, Environment responsibility, training, natural and biodiversity conservation, Waste management, GHG, HCV, environment impact assessment and management plan.</p> <p>Language proficiency: Fluent in both verbal/written Bahasa Malaysia and English Language.</p>
<p>Mohd Nur Amin Mohd Halim (MNA)</p>	<p>Team Member</p>	<p>Education: Diploma Office Management & Technology, UiTM.</p> <p>Work Experience: He gained his career as sustainability practitioner in Government Link Company related to palm oil plantation for over 6 years and 10 months majorly handling operational excellent, environment, safety and health at the upstream and downstream operations. He then joining an international certification body over the last 3 years and started his auditing career as qualified lead auditor for MSPO (OPMC and SCCS) scheme; and qualified auditor for ISCC Waste and Residue scheme. Concurrent, he was also a document controller and scheme coordinator for MSPO (OPMC and SCCS) prior to DSM accreditation.</p> <p>Training attended: He has completed Exemplar IMS (9001, 14001 & 45001) LA Course (2019), SA 8000 Course (2019), Endorse MSPO SCCS Course (2020), Endorse MSPO LA Course (2020), Endorse ISCC Waste and Residue Course (2020), HCV & HCS Course (2020), Endorse ISCC Basic & PLUS Course (2022), CQI & IRCA ISO 14001:2015 LA Course (2022), Endorse RSPO P&C LA Course (2022), Endorse RSPO SCCS LA Course (2022).</p> <p>Aspect covered in this audit: Social and worker’s welfare, stakeholder consultation, social impact and management plan etc.</p> <p>Language proficiency: Fluent in both verbal/written Bahasa Malaysia and English Language.</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
	N/A	

2.4 Assessment Plan

The assessment plan was sent to the client prior to the assessment dated 13/03/2023 (attached assessment plan).

Date	Time	Subjects	ARK	MNM	MNA
Sunday, 19/03/2023		Audit team travel to Kuantan.	√	√	√
Monday, 20/03/2023 Jabor Estate All Auditors	0800 - 0930	Audit team travel to Jabor Estate Opening Meeting: <ul style="list-style-type: none"> • Opening Presentation by Audit team leader. • Confirmation of assessment scope and finalize Audit plan (including stakeholder’s consultation). • Verification on previous audit findings. 	√	√	√
	0930 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc.	√	√	√
	1230 - 1330	Lunch	√	√	√
	1330 - 1700	Document Review (MS 2530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices, P7: Development of New Planting	√	√	√
	1700 - 1730	Interim closing meeting	√	√	√
Tuesday, 21/03/2023	0900 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical	√	√	√

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Date	Time	Subjects	ARK	MNM	MNA
ARK – Jabor Estate		mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc – ARK			
MNM & MNA – Jabor Palm Oil Mill		Assessment: Plant visit, FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, etc – MNM, MNA			
	1000 - 1200	Stakeholder Meeting – Jabor Palm Oil Mill			√
	1230 - 1330	Lunch	√	√	√
	1330 - 1700	Document Review (MS 2530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices, P7: Development of New Planting Document review (MS 2530:2013 Part 4): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices – MNM & MNA	√	√	√
	1700 - 1730	Interim closing meeting	√	√	√
Wednesday, 22/03/2023	0900 - 1230	Assessment: Plant visit, FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, etc.	√		
ARK – Jabor Palm Oil Mill	1230 - 1330	Lunch	√		
	1330 - 1530	Document review (MS 2530:2013 Part 4): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices	√		

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Date	Time	Subjects	ARK	MNM	MNA
	1530 - 1600	Interim closing meeting			
	1600 - 1630	Auditor meeting & closing meeting preparation	√		
	1630 - 1730	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 two (2) Major & zero (0) Minor nonconformities and zero (0) raised. Sime Darby Plantation Berhad SOU 12 Jabor Palm Oil Mill and Jabor 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 Actions for the Major Non-conformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-Conformity Report			
NCR Ref #:	2324893-202303-M1	Issue Date:	22/03/2023
Due Date:	20/06/2023	Date of Closure:	14/06/2023
Area/Process:	Jabor Palm Oil Mill	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.4.4.2 (e) Major
Requirements:	e) The occupational safety and health plan should cover the following: 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.		
Statement of Nonconformity:	Standard Operating Procedure of Laboratory on handling of chemical was not followed.		
Objective Evidence:	With regards to Standard Operating Procedure, Station 12.0 Laboratory, Version 1 Dated 01/11/2008, Function (C) stated that analyze the boiler water samples once per day or as required so that feed water treatment can be properly carried out to maintain the maximum efficiency of the boiler, and report immediately any abnormal result to the Mill manager of mill engineer so as to avoid any serious departure from the set standards, and clause 12.4.1.3 mentioned that all sample must be kept in clearly labelled containers. However, during the site visit, it was found that the water boiler test was being		

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	conducted at boiler room area, and the sample was seen taken using the a mineral water bottle
Corrections:	<ol style="list-style-type: none"> 1. Immediately remove the TDS meter at boiler room and sent to mini lab. 2. Reminder given to respective personnel that all testing and analysis of the samples is being done at mini lab with proper procedures and by trained personnel only. 3. Official memo issued to communicate on the new alignment/instruction to respective personnel
Root cause analysis:	Lack of monitoring by the management at the boiler room area. Usually, the testing and analysis is being done at mini lab by trained personnel only. The boilerman are newly recruited and were not trained/communicated with the procedure prior to this.
Corrective Actions:	<ol style="list-style-type: none"> 1. Management to ensure the testing and analysis of the samples is being done at mini lab with proper procedures and by trained personnel only. All the records will be verified by management. 2. To perform refresher training for chemical handling for the station's personnel. Another chemical handling training by Nalco (external party) also will be arranged to ensure the understanding all workers.
Assessment Conclusion:	The management has issued a memo date 25/03/2023 to instruct the removal of the TDS test site from boiler area to the mill laboratory. On the same day, training was given to the boilerman, fireman and lab attendant for the procedure and safety requirement of conducting the TDS test. Sighted the photo of removal of the test site from the boiler area towards laboratory. Thus, the Major NC is closed, and further verification will be conducted in the next surveillance audit.

Non-Conformity Report			
NCR Ref #:	2324893-202303-M2	Issue Date:	22/03/2023
Due Date:	20/06/2023	Date of Closure:	14/06/2023
Area/Process:	Jabor Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.4.2 (e) Major
Requirements:	e) The occupational safety and health plan should cover the following: 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.		
Statement of Nonconformity:	Standard Operating Procedure of Laboratory on handling of chemical was not followed.		
Objective Evidence:	During site visit at field P05A, it was noted that the circle spray operation was conducted in the field. Further inspection in the compartment storage on passenger trailer found one (1) unit of 20-liter container contains chemical Glyphosate, two (2) units of one (1) liter bottle contain with chemical Alion, one (1) fertilizer pail contain with excess fertilizer NKC and two (2) packs of Racumin (Rat Bait) were stored in the compartment. Further interview was conducted with the field mandore, verified that he knows that the pure chemical should not brought in the field. This is against the Standard Operating Procedure (SOP) "Menyembur Racun"		

	<p>with reference number JE/SOP/011 Section (7) which stated "Setiap campuran racun hendaklah mengikut sukatan yang telah di tetapkan dan hendaklah di lakukan di stor sebelum ke kawasan kerja" and together with Section (23) stated "Hanya racun yang telah di campur (Pre – Mix) sahaja di benarkan di bawa ke lapangan".</p> <p>In addition, it was observed that 3 units of premix chemical containers contain Cypermetrin were stored in the same passenger trailer compartment. This is against the requirement stated in the Operational Control Procedure, Chemical Safety Management dated 26/02/2015 section 6.2 Transportation of chemicals, 6.2.2 (a) Any vehicles that transport chemicals should have the following requirements: Separate compartment for chemicals and workers.</p>
Corrections:	<ol style="list-style-type: none"> 1. Estate management has removed all chemicals from the passenger trailer. 2. Safety Awareness training has been conducted to workers and displayed poster on prohibition to bring pure chemical into the field at trailer body on 21/3/2023.
Root cause analysis:	Ineffective inspection by field supervisor and mandore and lack of enforcement by the management.
Corrective Actions:	<ol style="list-style-type: none"> 1. The management has developed a checklist (PMV) to ensure all passenger trailers are inspected daily to avoid any pure chemicals being transported together in the trailer. 2. Field supervisor and mandore will conduct on-site inspection on daily basis using inspection checklist (PMV). 3. To communicate the prohibition on bringing pure chemicals during safety day 2023 & muster ground via posters and signage displayed at strategic locations such as muster ground, premix areas, chemical stores, and passenger trailers during safety day and muster ground. 4. Any unsafe act done by workers will be reported in e-SIME+ system and necessary action will be taken by the management.
Assessment Conclusion:	<p>Sighted the photo of the estate management has installed the divider on the passenger trailer dividing the pre-mix and the workers. The management has stick safety reminder on the trailer mentioning about no pure chemical can be taken to field, and no chemical shall be stored in drinking bottle.</p> <p>The management has conducted the training regarding the safety of chemical and transporting the chemical to workstation, dated 21/03/2023 as well as safety campaign on 18/05/2023. Sighted the record for both activities conducted.</p> <p>PPE and tractor checklist was available for review, sighted the record of checking on 01/04/2023 and 05/05/2023. The Major NC raised was closed, further verification will be conducted in the next surveillance audit.</p>

Opportunity For Improvement			
Ref:	2324893-202303-I1	Clause:	MSPO 2530 Part 4: 4.5.1.1
Area/Process:	Jabor Palm Oil Mill		
Objective Evidence:	Mill to improve further on the interval of external third-party environment audit as per the requirement in the Department of Environment – Syarat-Syarat Lesen.		

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Noteworthy Positive Comments	
1.	Good relationship being maintained with surrounding communities and stakeholders.
2.	Good commitment from the management on maintaining the certification.
3.	Good audit arrangement and documentation system.

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	N/A	Issue Date:	N/A
Due Date:	N/A	Date of Closure:	N/A
Area/Process:	N/A	Clause & Category: (Major / Minor)	MSPO Part __: N/A
Clause:	N/A		
Requirements:	N/A		
Statement of Nonconformity:	N/A		
Objective Evidence:	N/A		
Corrections:	N/A		
Root cause analysis:	N/A		
Corrective Actions:	N/A		
Assessment Conclusion:	N/A		
Verification Statement:	N/A		

Opportunity For Improvement			
Ref:	N/A	Clause:	MSPO Part __: N/A
Area/Process:	N/A		
Objective Evidence:	N/A		
Verification Statement:	N/A		

3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
2045768-202104-N1	Part 4: 4.4.5.8 - Minor	22/04/2021	Closed on 29/04/2022
2324893-202303-M1	Part 4: 4.4.4.2(e) Major	22/03/2023	Closed on 14/06/2023
2324893-202303-M2	Part 4: 4.4.4.2(e) Major	22/03/2023	Closed on 14/06/2023

3.5 Issues Raised by Stakeholders


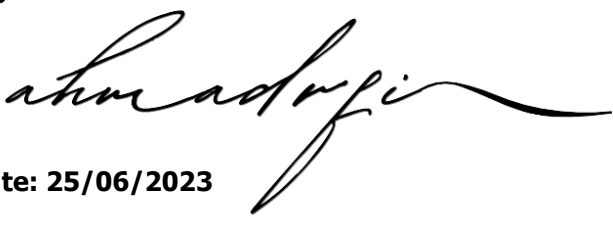
IS #	Description
<p>1</p>	<p>Feedbacks: Local Community (Chairman JPKK, Taman Seri Perasing Jaya and Chairman JPKK, Kampung Baru Cina Perasing)</p> <p>Representatives informed during interview they are satisfied with current relationship with both mill and estate management. They hope the status remain and expand with visit to community places with various programmed involved. Appreciate with management for allowed their communities to apply vacancy in the complexes.</p> <p>No issues on boundaries and land between Sime Darby Plantation Berhad & local communities.</p> <p>Hope management for both mill and estate can consider inviting their communities to join any program conduct by Sime Darby Plantation Berhad as exposure to create harmonious among the communities, estate’s workers, and mill’s workers.</p> <p>Management Responses:</p> <p>The management always maintain the close relationship with local communities are sustain. Will update of any activities or company policies changes.</p> <p>Audit Team Findings:</p> <p>No further issue.</p>
<p>2</p>	<p>Feedbacks: Workers’ NUPW Chairman</p> <p>Representative informed during interview he is still new with the position. But already be as member of the union, he will continuously be briefed to workers on the awareness about Union Roles and Responsibilities so that workers attracted to join. Since the volume of workers joins as member of union still not more than 80% from total of estate’s workers.</p> <p>Management Responses:</p> <p>The management will always keep the union existence in both unit operations relevant to workers and will give freedom to workers to join the body.</p> <p>Audit Team Findings:</p> <p>No further issue.</p>
<p>3</p>	<p>Feedbacks: Kedxx Runcit Cxx Wxx Sxxxxxx</p> <p>Representative informed during interview she already open her shop in Sime Darby Plantation’s premise since 1994. Through years of doing business, she has no issues with Sime Darby Plantation Berhad. Furthermore, she appreciates with the management because given opportunity to local communities and allowed them for doing business with affordable rental changes.</p> <p>She informed starting from 2019, Sime Darby Plantation Berhad issued renewal contract on annual basis. As new practice evaluates her performance. She has not received complaint either from management neither from workers on the price she offers for sell goods from her shop.</p> <p>Management Responses:</p> <p>The management will maintain the close relationship with the shopper.</p> <p>Audit Team Findings:</p> <p>No further issue.</p>
	<p>Feedbacks: Sxxx Jxxx Enxxxxxxx</p>

<p>4</p>	<p>Representative informed during interview he informed, his company dealing business with Sime Darby Plantation for almost 9 years to supply personal protective equipment's, signboard, tractor tyres, working tools and chemicals to both estate and mill.</p> <p>Through the years, he told his company has no issued with Sime Darby Plantation Berhad especially on payment matters, since the management follow his company payment terms and conditions without delay.</p> <p>He did inform been invited into Stakeholders meeting held on 11/03/2023 which briefed by the management regarding on safety, environmental, waste management, company policies and complaints channel.</p> <p>His suggested the management to repaint any road bum constructed at estate and mill entrance, this is to avoid any accidents because the road bum structure is invisible to the road user.</p> <p>Management Responses: Management response, the structure is at public road and under JKR jurisdiction. Therefore, will communicate with estate regarding suggestion.</p> <p>Audit Team Findings: No further issue.</p>
<p>5</p>	<p>Issues: Local workers</p> <p>They apply work with estates and mill based on the vacancy information spread by the head of villagers. They have been briefed on the terms and conditions and working environment in the plantations during the interview before been offer with the job they acquired. Their wages are paid according to Minimum Wage Order 2022 and Collective Agreement. They interested to join as member of union, and they not been stop by management. During pick crop, they been offer voluntary to do job task outside working hour (overtime) for additional income.</p> <p>Management Responses: The management is always advertising the job vacancy in media social to attract local workers with all amenities, benefit and good salary offered. Management targeted to hired more local workers as manpower for all operations job task.</p> <p>Audit Team Findings: No issues on management decision to attract local people to join as workers in estate and mill.</p>
<p>6</p>	<p>Issues: Foreign workers</p> <p>They did not pay any recruitment fee for getting a job in Sime Darby Plantation Berhad. They have been briefed on the terms and conditions and working environment in the plantations while they were in home country. Their wages are paid according to Minimum Wage Order 2022 and Collective Agreement. During pick crop, they been offer for overtime on voluntary basis. They not been stopped to join as member of union by management. Some of them been selected as workers representative to the Joint Committee to discuss workers matter including benefits and wages by voting among themselves without management interfere.</p> <p>Management Responses: The management is maintained good relationship with foreign workers with benefits offered and good pays. This to maintain the shortage of skilled workers especially for harvesting job, which is currently critically to all plantation companies to sustain oil palm production against highly demand in the market.</p> <p>Audit Team Findings: No issues on management continuously communicate with foreigner workers for better understanding on task offered.</p>

3.6 List of Stakeholders Contacted

<p>Government Officer: Nil</p>	<p>Community/neighbouring village: JPKK Kampung Baru Cina Perasing JPKK Taman Seri Perasing</p>
<p>Suppliers/Contractors/Vendors: Kedxx Runcit Cxx Wxx Sxxxxxx Sxxx Jxxx Enxxxxxxx</p>	<p>Worker’s Representative/Gender Committee: NUPW Chairman Local Workers Foreign Workers</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 Sime Darby Plantation Berhad SOU 12 Jabor Palm Oil Mill and Jabor Estate Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of Sime Darby Plantation Berhad SOU 12 Jabor Palm Oil Mill and Jabor Estate Certification Unit is continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: SHYLAJA DEVI VASUDEVAN NAIR	Name: AHMAD RUFİ BIN ABU TALİB KHAN
Company name: SIME DARBY PLANATION BERHAD	Company name: BSI SERVICES MALAYSIA SDN BHD
Title: HEAD, SUSTAINABILITY COMPLIANCE UNIT, GROUP SUSTAINABILITY DEPARTMENT	Title: CLIENT MANAGER
Signature:  Date: 11/09/2023	Signature:  Date: 25/06/2023

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 -	Sime Darby Plantation Berhad has established the policy "Group Sustainability & Quality Policy Statement" signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The implementation of MSPO has been incorporated in the policy. The policy was communicated on 18/02/2023.	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	Sime Darby Plantation Berhad has established the policy "Group Sustainability & Quality Policy Statement" signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The policy covers commitment to: <ul style="list-style-type: none"> - Promoting good governance and transparency - Contributing to a better society - Minimizing environmental harm - Delivering sustainability quality The policy is guided by three main documents i.e.: <ul style="list-style-type: none"> - Responsible Agriculture Charter - Human Rights Charter - Innovation & Productivity Charter 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
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 -	The internal audit has been planned and conducted by the Group Sustainability and Quality Management Team from HQ. The internal audit for MSPO have been conducted on 07/02/2023.	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 -	Jabor Estate adopted Sime Darby Plantation established Standard Operating Procedure entitled Internal Audit Procedure; Doc. # SD/GSD/SCU/IAP; Date: 31/01/2023 for internal audit implementation including for SCCS. Based on the procedure, internal audit planned to be conducted once a year. The root causes of the NCR have been identified and recorded in the corrective action plan. All of the NCRs were satisfactorily closed within the timeframe dated 13/3/2023.	Complied
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	The internal audit report was documented and made available for management review. As evidence, all findings from internal audit were responded by Estate Management within the acceptable timeframe. The Internal audit report was available dated 07/02/2023 for Jabor Estate	Complied
Criterion 4.1.3 – Management Review			
4.1.3.1	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. - Major compliance -	The Management Review meeting was last conducted on 13/02/2023. The meetings were chaired by the mill manager and attended by the Assistant, supervisor, staff and others. The output from Management Review includes as all the input discussed in management review as below:	Complied

Criterion / Indicator		Assessment Findings	Compliance
		1. Improvement in the effectiveness of the MSPO SCCS system and its processes; action taken in the management review include improvement in management system and resources needed. 2. Resources needed: so far, no resource need for the current operation. The agenda discussed during the meeting as follows: 1. MSPO and RSPO Principle and Criteria findings. 2. Customer feedbacks. 3. Process performance and product conformity. 4. Status of preventive and corrective action. 5. Follow up action from previous Management Review. 6. Changes that could affect the management system. 7. Recommendation for improvement. 8. Complaints and grievances. 9. Improvement of the effectiveness of the management system and process. 10. Resource needs.	
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company. - Major compliance -	The estates visited has established continual improvement plan covers the main social and environmental impacts. Continual improvement plan for the estate being strategized under the following program as follows: 1. Boundary to reserve forest <ul style="list-style-type: none"> • To ensure there is no encroachment. 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		2. Rainwater collection <ul style="list-style-type: none"> To place large container at strategic location. 3. Leakage water pipeline at linesite surrounding area. <ul style="list-style-type: none"> Frequently spot check to identify leakage points. 	
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 -	Any new technology and/or innovation equipment is subject to approval by Regional Offices and Headquarters. Any new information is updated to employees through morning briefings, memo, meetings, station training. So far, no new technology at Jabor Estate.	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 -	Any new technology and/or innovation equipment is subject to approval by Regional Offices and Headquarters. Any new information is updated to employees through morning briefings, memo, meetings, station training. So far, no new technology at Jabor Estate.	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 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. - Major compliance -	Sime Darby Plantation Berhad established Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/11/2008. The objective of the procedure is to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the estate. The procedure describes timeframe for external communication to provide feedback within two weeks of the date of receipt for communication requiring direct feedback and within one week of the	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>completion of the investigation for communication requiring investigation.</p> <p>Review on the procedure, describes estate manager as person in-charge and responsible to address the communication and requests from internal and external.</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>Jabor Estate disseminated the information of the documents that made publicly available such as management plan, OSH plan, audit reports and land titles upon request during the stakeholder meetings.</p> <p>Internal and external stakeholders could access to the Sime Darby Plantation Berhad’s address website at https://sime-darbyplantation.com/sustainability/reports-policies-and-statements/ to obtain information such as policies, annual report and complaint procedures.</p>	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>Sime Darby Plantation Berhad established Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/11/2008. The objective of the procedure is to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the estate.</p> <p>The procedure describes timeframe for external communication to provide feedback within two weeks of the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation.</p> <p>Document review on external stakeholders’ feedback during stakeholders meeting, sighted in the minutes that the management</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>has response directly to all feedbacks. The feedback which required top management approval been included into Continuous Improvement Plan to monitor status of the progress.</p> <p>Onsite interview with external stakeholders during stakeholders' consultation informed managements response of their feedback has been taken into action in accordingly.</p>	
4.2.2.2	<p>A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit.</p> <p>- Minor compliance -</p>	<p>Review on the procedure, describes estate manager as person in-charge and responsible to address the communication and requests from internal and external.</p> <p>However, estate managers assigned social officer to assist them to handle issues related to social in estate with appointment letter.</p> <p>Review on the letter, Jabor Estate Manager assigned Assistant Manager on 05/01/2022.</p>	Complied
4.2.2.3	<p>List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.</p> <p>- Major compliance -</p>	<p>Jabor Estate maintained the Stakeholder list FY 2023 where stakeholders such as government authorities, local communities, contractors, suppliers and neighboring estate was included in the list.</p> <p>External stakeholder meeting conducted on 11/03/2023 for SOU 12 Jabor POM and Jabor Estate. The meeting been attended by local authorities, contractors, suppliers, and local communities through invitation.</p> <p>From document review, sighted feedback from external stakeholders. The feedback been documented and discuss during the meeting. Review on the minutes, sighted the issues raised been included recorded with responses from SOU 12 managements.</p> <p>Feedback from stakeholders:</p> <ol style="list-style-type: none"> 1. Gotong Royong Masjid & Tanah Perkuburan Kg. Perasing Jaya requested by the representatives that will be conducted on 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>22/04/2023. – Management will supply manpower to assist for the program at both locations.</p> <p>2. Pembuangan Sampah Haram (illegal domestic dumping) at estate boundary near to Kg Perasing Jaya issued by Management. – Management will initiate program with local communities on domestic & recycle waste management together will local town council authority.</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>Sime Darby Plantation Berhad has established SOP for traceability and documented in Sime Darby Plantation, Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 01/06/2022. Refer document no. SD/SDP/GSD/SCCS/0522/01.</p>	Complied
4.2.3.2	<p>The management shall conduct regular inspections on compliance with the established traceability system.</p> <p>- Major compliance -</p>	<p>SIME Semua 2.0 (CRS system) for traceability. Electronic tag/chip is used for each and every load/consignment. Chip is linked to Semua apps and scanned and before weigh and despatch. All information were recorded in the system which traceable to identify [field, crop type, harvesting date, number of bunches, weight etc]. Person in charge for each load/consignment is harvesting mandore and bunch counter.</p>	Complied
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 estate has appointed personnel to be responsible for Supply Chain Certification System as per appointment letter which state the responsible of the PIC as follows:</p> <ol style="list-style-type: none"> 1. Assisting Assistant on Supply Chain Certification System 2. Other related issues on SCCS 	Complied

Criterion / Indicator		Assessment Findings	Compliance		
		Jabor Estate has appointed the Asst. Manager En Nurazlan Bin Rasedi on 13/01/2022.			
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	<p>The estate sends the FFB harvested to the Jabor POM. The estate maintain the records of FFB sale/dispatch to the mill. Reviewed the records of FFB dispatch as follows:</p> <table border="1"> <tr> <td> Supplier: Jabor Estate field 2001C Estate Weighbridge No.: 93670 No. of Bunch: 396 Product ID: 0001-FFB A Crop Nett weight: 10,330 kg Delivery date: 28/01/2023 Mill Weighbridge ticket no.: 117278 </td> <td> Supplier: Jabor Estate field 2003B Estate Weighbridge No.: 94166 No. of Bunch: 344 Product ID: 0001-FFB A Crop Nett weight: 6,310 kg Delivery date: 02/02/2023 Mill Weighbridge ticket no.: 117354 </td> </tr> </table>	Supplier: Jabor Estate field 2001C Estate Weighbridge No.: 93670 No. of Bunch: 396 Product ID: 0001-FFB A Crop Nett weight: 10,330 kg Delivery date: 28/01/2023 Mill Weighbridge ticket no.: 117278	Supplier: Jabor Estate field 2003B Estate Weighbridge No.: 94166 No. of Bunch: 344 Product ID: 0001-FFB A Crop Nett weight: 6,310 kg Delivery date: 02/02/2023 Mill Weighbridge ticket no.: 117354	Complied
Supplier: Jabor Estate field 2001C Estate Weighbridge No.: 93670 No. of Bunch: 396 Product ID: 0001-FFB A Crop Nett weight: 10,330 kg Delivery date: 28/01/2023 Mill Weighbridge ticket no.: 117278	Supplier: Jabor Estate field 2003B Estate Weighbridge No.: 94166 No. of Bunch: 344 Product ID: 0001-FFB A Crop Nett weight: 6,310 kg Delivery date: 02/02/2023 Mill Weighbridge ticket no.: 117354				
4.3 Principle 3: Compliance to legal requirements					
Criterion 4.3.1 – Regulatory requirements					
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	<p>Sighted the licenses are available in the estate. Sample as the following:</p> <ol style="list-style-type: none"> MPOB License – No License: 528528002000, Estate Hectarage: 1961.57 ha, Expiry Date: 31/03/2023 	Complied		

Criterion / Indicator		Assessment Findings	Compliance
		2. Permit Barang Kawalan Berjadual – Ref No: KPDKK/KMN/25-08/08/ (09/2008) SK D, Serial No: T001801, Diesel 18000 liter 3. Perakuan Kelayakan Pengandung Tidak Berapi – Air Compressor, Expiry Date: 21/06/2023, PMT-TG/2230070 4. Permit Potongan Daripada Gaji Pekerja – Serial No: FP3/22/C010.	
4.3.1.2	The management shall list all laws applicable to their operations in a legal requirements register. - Major compliance -	All operating units have Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements. Refer to legal register dated 09/01/2023 with addition to applicable laws as follows: 1. Anti-Sexual Harassment Act 2021 2. Employees’ Social Security (Amendment) Act 2022 3. Employment Insurance System (EIS) (Amendment) Act 2022 4. Employment Act (Amendment) Act 2022	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 -	Documented procedure has been established and implemented; refer to Estate Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. A mechanism to ensure compliance to legal and other requirement has been documented in EQMS (Estate Quality Management System) under Standard Operation Manual distributed to all operating units under SOU 12. GSD Department and respective operating units will undertake the responsibility of identifying, managing, updating and tracking the legal requirement as well as monitoring the status of legal compliance. Tracking system available to identify changes in the relevant regulations through head office, website information and the information are communicated from the Group Head Office.	Complied

Criterion / Indicator		Assessment Findings	Compliance
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>Group Sustainability will update the operating regarding any changes on applicable laws to the operating units. The person responsible appointed at the operating units will update the changes in the Legal Register.</p> <p><u>Jabor Estate</u></p> <p>The estate has appointed the Asst. Manager Aidi Mozrol bin Ab Manan, dated 14/01/2022 as person responsible to monitor any changes to the LORR and update when necessary.</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>Jabor Estate demonstrated with legal ownership or leases with legal documents.</p> <p>Therefore, both estates cultivation activities have not diminished the land use rights of other users.</p> <p>Onsite visit verified there no evidence to show that oil palm cultivation activities had diminished the land use rights of others.</p>	Complied
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>Jabor Estate demonstrated with legal ownership or leases with legal documents.</p> <p>Document review on the land titles demonstrated with Sime Darby Plantation Berhad name written as evidence of the legal ownership of the lands as sample follow.</p> <p>Review on the land title verified there were 0.0058 ha being sold for road construction. However, there is no changes on the number of land titles of 285 kept by Jabor Estate with sampled as follow.</p> <p>1. Land Title No.: GRN 4xxx 2. Land Title No.: GRN 1xxx</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		3. Land Title No.: GRN 1xxx 4. Land Title No.: GRN 24xxx	
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	The legal boundary for estate visited was clearly demarcated by constructing security trenches along the boundary and it was visibly maintained. <u>Jabor Estate</u> The estate has clearly demarcated the legal boundary with red and colour pole and security trenches as sighted at: 1. Block 16B (3°58' 50.00" N, 103°17' 30.00" E) 2. Block 21A (3°58' 1.00" N, 103°17' 30.00" E).	Complied
4.3.2.4	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). - Minor compliance -	There was no land dispute at all sampled estates. Sime Darby Plantation Berhad has the legal ownership documents as demonstrated by possessing land titles.	Not Applicable
Criterion 4.3.3 – Customary rights			
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 -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A

Criterion / Indicator		Assessment Findings	Compliance
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A
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>Sime Darby Plantation Berhad HQ Group Sustainability Department established Social Impact Assessment (SIA) for SOU 12 Jabor certification unit dated 14/09/2015 - 15/09/2015.</p> <p>Social Management Action Plan 2023 updated accordingly on annually basis. The issue, actions, person in charge and the completion target date which been monitor by person in-charge and updated into the plan on 20/03/2023.</p> <p>Review on the plan, sighted seven (7) issues highlighted during stakeholder meeting, safety meeting and social dialogue monitored by appointed social liaison officer. From overall issues highlighted, two (2) issues completed, and five (5) issues still continuously monitor for closure.</p> <p>Jabor Estate conduct social dialogue to update the progress of action taken for the issues raised by workers. The initiative will discuss during management review meeting and action taken accordingly.</p>	Complied
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented.	Sime Darby Plantation Berhad established Handling Social Issues Procedure, Appendix 5, Version 1, and Issue No.1, dated 01/11/2008. The objective of the procedure is to ease the process of handling social	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>- Major compliance -</p>	<p>issues raised by the stakeholders and resolve in an effective, timely and appropriate manner.</p> <p>Sime Darby Plantation Berhad established Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/11/2018. The objective of the procedure is to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the mill and estates. The procedure describes timeframe for external communication to provide feedback within two weeks of the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation.</p> <p>Sime Darby Plantation Berhad established grievances platform through Whistleblowing and 'Suara Kami' for internal and external stakeholders to lodge on any grievance. The grievance mechanism can be access through https://simedarbyplantation.com/sustainability/human-rights-statement/.</p> <p>In additional, Sime Darby Plantation Berhad established new online platform named as "Oil Palm Pal" (OPP) and Workers Housing Management Procedure dated 26/11/2021 as guideline to certification unit's management in providing a safe, liveable workers housing condition including the process of handling housing repair. The procedure describes the timeline to investigate/ inspect the housing defect based on the risk category.</p> <p>Document review, Jabor Estate communicate on three (3) grievances channels which are consist of Whistleblowing, 'Suara Kami', and Oil Palm Pal.</p> <p>Sample from the issue as follow.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. Issues: Domestic waste illegally dump at the roadside bordering with estate. 2. Source of issues: Highlighted during stakeholders meeting. 3. Action Plan: Management forward the issues to local authority for further action. 4. Status: Continuously monitor 5. Targeted date to complete: March 2023. <p>From the sample issues, sighted Jabor Estate management communicate to local authority with ticket ID: Terengganu.219700 dated 14/03/2023 through email on the issue. The response by local authority dated on 15/03/2022 through email stated should be refer to Lembaga Kemajuan Terengganu Tengah (KETENGAH).</p> <p>Further action from management, issues forwarded to Kementerian Kemajuan Desa dan Wilayah with Ticket ID: RURALINK.005739 dated 16/03/2023.</p>	
4.4.2.2	<p>The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.</p> <p>- Major compliance -</p>	<p>Jabor Estate adopt Sime Darby Plantation Berhad HQ Oil Palm Pal online platform to record any housing repair from workers.</p> <p>Based on the records, all the complaints were lodged on defects of housing facility, and request of facility (e.g., transport to town, extension of electricity supply)</p> <p>There was no complaint or grievance lodged by external stakeholder since the last assessment. Verification of the records of complaints lodged the actions taken by the management were found to be appropriate and timely manner.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint. - Minor compliance -	Jabor Estate adopt Sime Darby Plantation Berhad HQ Oil Palm Pal online platform to record any housing repair from workers. The platform is available with QR code and both estate management established manual complain platform through Complaint Book available at estate. Onsite interviewed with attended external stakeholders informed they are aware of the complaint mechanism. Onsite interviewed with sampled workers informed they aware on the online platform via OPP and 'Suara Kami.	Complied
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time. - Minor compliance -	Employees and the surrounding communities were made aware that complaints or suggestions can be made any time through various meetings such as morning muster, training/briefing and stakeholder consultation. Onsite interviewed with the stakeholders they informed been briefed on Sime Darby Plantation Berhad complaint's procedure. The procedure is displayed at estate office. Jabor Estate conduct briefing on Whistleblowing platform Suara Kami and Oil Palm Pal been briefed to workers during muster morning on 07/03/2023.	Complied
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 -	Jabor Estate maintained complaints record over the past 24 months (i.e. from March 2020) and all the records are available as at audit.	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.	Sime Darby Plantation Berhad with join venture with Sime Darby Foundation initiate contributions to local sustainable development on	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	<p>social support initiatives includes promoting educations and offering scholarships to deserving students, promoting the rights and well-being of marginalized communities, improving communities' access to healthcare, assisting communities with disaster relief & prevention, donations to the needy and tree planting etc.</p> <p>Jabor Estate displayed offer job opportunity advertisement at Sungei Lembing and Felda Chini Pekan for General Work, Tractor Driver, Harvester, Frond Stacker and Loose Fruit Collector to local communities.</p> <p>Other contributions have been made are such as given 10kg of rice once every 2 months to all the workers.</p>	
Criterion 4.4.4: Employees safety and health			
4.4.4.1	<p>An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has established safety policy documented in Group Health, Safety & Environment (HSE) Policy signed by the Group Managing Director dated 05/05/2022.</p> <p>The HSE policy was communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the estates.</p>	Complied
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <p>a) A safety and health policy, which is communicated and implemented.</p> <p>b) The risks of all operations shall be assessed and documented.</p> <p>c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:</p>	<p>a) Safety and health policy was available dated 01/06/2020 have been communicated to all workers every day during muster at the morning before starting the work.</p> <p>b) For risk of all operation activity have been assessed under Job safety analysis and transfer into HIRARC. The HIRARC for estate have been established covering all activities included harvesting, spraying, gardening, and etc. The latest HIRARC review conducted on 15/02/2023. The other assessment on safety was hearing and</p>	Major Non-Conformity

Criterion / Indicator	Assessment Findings	Compliance
<ul style="list-style-type: none"> i. all employees involved shall be adequately trained on safe working practices ii. all precautions attached to products shall 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 and 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 must 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 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. h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees. 	<p>chemical. For hearing, Noise Risk Assessment conducted on 25-26/2/2022 by SH Safety Consultancy Sdn Bhd. This assessment concludes there are 3 area that have noise exceeding the NEL. That place was heavy machine, workshop and Zenoah blower. The retest for STS dated 3/2/2023 at Klinik Syed Badaruddin</p> <p>For CHRA, conducted on 18/07/2020 by Azhar Hazardous Chemical Consultancy (HQ/14/ASS/00/00001-2020/17). For implementation verification sighted Chemical Exposure Monitoring Report by Procoma Environmental (M) Sdn Bhd (HQ/19/JHI/00/00039) dated 20/04/2022</p> <p>c) Training Record on safety as per below: Refresher Training for spraying and manuring and PPE dated 18/3/2023 First aid training dated 15/02/2023 Hearing conservation training dated 15/02/2023 Safety Training to Tractor driver dated 09/02/2023</p> <p>d) The mill has provided appropriate PPE to all workers according to the job type and requirements. This also referred as per HIRARC review recommendation and Standard operation procedure (Pictorial Safety Standard dated 17/03/2008. Record PPE issuance was verified at site.</p> <p>e) During site visit at P05A, it was observed that availability of circle spray operation. Inspection in the compartment storage of passenger trailer, it was found 1 unit of 20 L containers container with Chemical Glyphosate, 2 units of 1 L bottle contain with chemical Alion, 1 fertilizer pail contain with excess fertilizer NKC and 2 pack of Racumin (Rat Bait) were stored there. Interview conduct with Mandore, the pure chemical should not brought in the</p>	

Criterion / Indicator	Assessment Findings	Compliance
<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>field. It was against SOP "Menyembur Racun" with reference number JE/SOP/011 Section (7) "Setiap campuran racun hendaklah mengikut sukatan yang telah di tetapkan dan hendaklah di lakukan di stor sebelum ke Kawasan kerja" and Section (23) "Hanya racun yang telah di campur (Pre – Mix) sahaja di benarkan di bawa ke lapangan". In additional it was observed that 3 units of premix chemical containers contain Cypermetrin were stored in the same passenger trailer compartment. Stated in the Operational Control Procedure, Chemical Safety Management dated 26/02/2015 section 6.2 Transportation of chemicals, 6.2.2 (a) Any vehicles that transport chemicals should have the following requirements: Separate compartment for chemicals and workers. Thus, the Major NC was raised.</p> <p>f) The Estate Manager (Mr Mohamad Bin Ishak) was appointed to be the Chairman of OSH Committee at the estate as stated in the appointment letter dated 03/01/2023 approved by the Regional CEO. Estate management has appointed Safety Committee Members consists of OSH Coordinator, Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Estate Manager.</p> <p>g) Management conducted OSH meeting quarterly basis for Jabor Estate. The latest record of OSH meeting was on 04/02/2023. The previous record of OSH meeting also available dated 09/11/2023 and 17/08/2023.</p> <p>h) OSH Manual – Accident Investigation & Reporting (Chapter 14, Version 1, dated 20/08/2008) and Emergency Preparedness & Response Procedure (Version 1, dated 01/11/2008) and Crisis Management & Emergency Response Plan (Chapter 13 - Version 1, dated 20/08/2008) Emergency Response Team was established.</p>	

Criterion / Indicator		Assessment Findings	Compliance												
		<p>i) First Aiders were present at all operations within the estate. Interview with the selected first aiders indicated they were well aware and trained on measures to be taken during emergencies. First aid boxes were available at the operations as well. Inspected the first aid boxes to be filled with adequate items to be used during the emergencies. The first aid box holders were trained for all first aider was on 18/03/2023.</p> <p>j) JKKP 8/118948/2022 dated 03/01/2023. The record of JKKP 6 also available and recorded as per below:</p> <table border="1"> <thead> <tr> <th>JKKP 6 date</th> <th>MC day</th> </tr> </thead> <tbody> <tr> <td>28/09/2022</td> <td>66</td> </tr> <tr> <td>16/10/2022</td> <td>34</td> </tr> <tr> <td>16/10/2022</td> <td>5</td> </tr> <tr> <td>03/11/2022</td> <td>10</td> </tr> <tr> <td>03/11/2022</td> <td>11</td> </tr> </tbody> </table> <p>The record of incident and accident have been reviewed quarterly reviewed during OSH meeting. The latest OSH meeting was 04/02/2023. The record available at site for verification.</p>	JKKP 6 date	MC day	28/09/2022	66	16/10/2022	34	16/10/2022	5	03/11/2022	10	03/11/2022	11	
JKKP 6 date	MC day														
28/09/2022	66														
16/10/2022	34														
16/10/2022	5														
03/11/2022	10														
03/11/2022	11														
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>Sime Darby Plantation Berhad established Group Sustainability & Quality Policy signed Group Managing Director dated 02/12/2019. The policy is the commitment by the company in respecting, upholding & no-exploitation of fundamental human rights. This policy statement is guided by the commitment spells out in the Human Rights Charter (HRC) last revised 2020.</p> <p>Sime Darby Plantation Berhad established Policy on the Protection of Human Rights Defenders (HRDs) with effective date on 25/03/2020.</p>	Complied												

Criterion / Indicator		Assessment Findings	Compliance
		<p>The policy is the commitment of the company in respect and safeguard human rights, notion of democracy and its institution. They recognize that Human Rights Defenders have the role and responsibility of upholding human rights and the need for them to be able to lodge complaints that may arise from their business activities and relationship with SDP. This Policy is applied to all stakeholders affected by the business activities and relationships including directors, employees, counterparties, business partners, workers in our operations and supply chains, and communities surrounding our operations.</p> <p>Document review, Jabor Estate communicate the policy to employees during morning muster on 31/01/2023.</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>Sime Darby Plantation Berhad established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They promote diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity union membership, political affiliation or age.</p> <p>The policy could be downloaded from https://sime-darbyplantation.com/wp-content/uploads/2021/12/HRC-2020-1.pdf.</p> <p>Document review, Jabor Estate communicate the policy to employees during morning muster on 12/01/2023 and 04/02/2023.</p>	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</p>	<p>Sime Darby Plantation Berhad established employment contract for workers. The employment contract adopts by Jabor Estate as part as</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance
<p>meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>requirement to ensure the workers employment conditions received as accordingly.</p> <p>Review on the sampled of employment contracts verified terms and conditions outlined as per collective agreement and Employment Act 1955.</p> <p>The original copy kept by management demonstrated in workers' origin language and signed by the worker.</p> <p>Onsite interview with sampled workers informed they been briefed on the employment conditions and benefits as stated in employment contract. They have also been handed a copy of the contract for own selves keeping and reference.</p> <p>Review sampled of 11 workers' employment contract and payslips for April 2022, November 2022 and February 2023 at Jabor Estate verified paid within minimum wages requirement.</p> <p>Jabor Estate: 11 sampled of workers.</p> <ol style="list-style-type: none"> 1. ID#xxx986, EJ082xxxx, date of joined 15/09/2015 2. ID#xxx080, S535xxxx, date of joined 27/08/2019 3. ID#xxx771, C543xxxx, date of joined 23/01/2020 4. ID#xxx440, E117xxxx, date of joined 07/12/2022 5. ID#xxx797, E190xxx, date of joined 01/03/2023 6. ID#xxx886, 107220-xx-xxxx, date of joined 20/06/2021 7. ID#xxx887, 303208-xx-xxxx, date of joined 20/06/2021 8. ID#xxx266, 921123-xx-xxxx, date of joined 10/11/2021 9. ID#xxx270, 880702-xx-xxxx, date of joined 17/11/2021 10. ID#xxx602, 862xxxx, date of joined 23/05/2017 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>11. ID#xxx344, 670xxxx, date of joined 26/03/2018.</p> <p>Review on the sample employee payslip for February 2023 for ID#xxx080 with date of joined on 27/08/2019, sighted the information such as wages for piece rated and daily rated. Other's information includes paid holiday, rest day, sick leave, overtime, SOCSO (employer contribution) and deduction.</p>	
4.4.5.4	<p>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.</p> <p>- Minor compliance -</p>	<p>Sime Darby Plantation Berhad monitor contractors' workers' payslip with employment contract agreed by contractor and workers as follow estates.</p> <p>Based on review of the sampled payslip for all contractors' workers verified, is according to the requirement, which is applicable includes minimum wages, EPF and SOCSO contributions.</p> <p><u>Jabor Estate</u></p> <ol style="list-style-type: none"> 1. Harvesting contractor <ul style="list-style-type: none"> • 930901-xx-xxxx with SOCSO and EPF contribution • 900913-xx-xxxx with SOCSO and EPF contribution • 030418-xx-xxxx with SOCSO and EPF contribution 2. General Work contractor (Lorry driver, GW, Cutter, Harvester, JCB Operator) <ul style="list-style-type: none"> • 710201-xx-xxxx with SOCSO and EPF contribution • 801006-xx-xxxx with SOCSO and EPF contribution • 790802-xx-xxxx with SOCSO and EPF contribution • 770624-xx-xxxx with SOCSO and EPF contribution 	Complied
4.4.5.5	<p>The management shall establish records that provide an accurate account of all employees (including seasonal workers</p>	<p>Jabor Estate registered all their workers into Employee Master Details Listing in SEMUA system.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	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 -	Review on the listing included workers' personal details such as full name, gender, date of birth, date join company, race, designation, and wages were available.	
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 -	Jabor Estate employed local and foreign workers and registered into Employee Master Details Listing in SEMUA system. Review on the listing, verified all workers are employed by Sime Darby Plantation's estates' management. Review on 11 sampled employment contracts verified signature of workers on the contract with terms and conditions applied according to Collective Agreement and Employment Act 1955. Onsite interview with sampled workers informed they signed on the employment contract prior to work and extension contract where the original contract has expired.	Complied
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 -	Jabor Estate employed local and foreign workers and registered into Employee Master Details Listing in SEMUA system. Worker's attendance will be recorded daily in Estate Daily Attendance Report. Review on the attendance report for monthly February 2022, November 2022 and January 2023; verified estate management recorded the number workday and hours of overtime.	Complied
4.4.5.8	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. - Major compliance -	Jabor Estate employed local and foreign workers and registered into Employee Master Details Listing in SEMUA system. Worker's attendance will be recorded daily in Estate Daily Attendance Report. Onsite interview with sampled workers informed working time and break time is according to employment contract. Overtime offered to	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		workers is voluntarily upon mutually agreement between management and workers.	
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 -	Jabor Estate manage workers' payslip through SAP system. Daily attendance and total hours of overtime will be recorded into SAP system. Wages and overtime were paid according to the Daily Attendance Report and productivity reports. Copy printed of the payslip will be kept to workers upon payday as evidence for reference. Refer to indicator 4.4.5.3.	Complied
4.4.5.10	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. - Minor compliance -	Sime Darby Plantation Berhad through Jabor Estate provided to workers with free housing facilities and amenities, free water supply, free medical facilities free medical facilities, monthly phone allowance and a beg rice every two months. was provided to the workers. Besides, workers who have work more than four (4) years are entitled with retention bonus. Document review, Jabor Estate communicate illegal wiring, cleanliness and hygiene at worker housing compound to employees during morning muster on 07/03/2023 and 16/03/2023.	Complied
4.4.5.11	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. - Major compliance -	Sime Darby Plantation Berhad established Workers Housing Management Procedure 2022, Ver.01, dated 30/06/2022 as guidelines to continuously improve of living standards of their employee in estates and mill operations. Its shown company commitment in managing employee's housing repair and maintenance through digital platform named digital housing complaint. To provide guidance to management in providing a safe, livable workers housing condition in accordance with Workers Minimum Standard of Housing & Amenities (Amendment) 2021 (Act A 1604). To integrate all past policies related to workers housing & amenities	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>management in the operating units including.</p> <ol style="list-style-type: none"> 1. Workers minimum standard of housing amenities guidelines – Jan 2015 2. IOM – employees housing inspection & welfare – Dec 2020 3. IOM – rules & regulations at employee house – June 2021 4. IOIM – Safe handling & storage of Petrol – Mar 2021 5. IOM – Safe Fogging Procedure – June 2021. <p>The estates’ management has provided free housing facilities to all the workers. Basic amenities such as water and electricity were provided to the workers. Linesite inspection was carried out on weekly basis by Medical Assistant using Housing Complex/ Nest/ Community Hall Inspections. The records of inspection from January 2022 until February 2023 were sighted.</p>	
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>Sime Darby Plantation Berhad has developed Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They seek to create a working environment with zero tolerance for sexual harassment and abuse and in which violence is never used to resolve issues or conflict.</p> <p>Gender Representatives / Gender Committee, Sime Darby Plantation Berhad Terms of Reference for Gender Representatives and Gender Committee on March 2021. GC at SOU’s Shall be required to conduct the following conduct at least four (4) engagements/ activities per year with community of workers and their dependents. This can be at OU level or SOU level. Conduct one (1) meeting every two (2) months or whenever deemed necessary chairperson. Submit report to Region</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>Office outlining summary of minutes, activities planned and completed, key discussions and grievances (new, pending or solved) after every GC meeting.</p> <p>Review Gender Committee minutes of meeting verified Jabor Estate conducted on 19/10/2022, 19/12/2022, 20/12/2022, 17/02/2023, 15/03/2023.</p> <p>Jabor Estate management appoint Checkroll Clerk as chairman with appointment letter dated 01/01/2022.</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>Sime Darby Plantation Berhad established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They respect the rights of their employees to form and join unions and bargain collectively.</p> <p>Jabor Estate conduct Social Dialogue to workers in bi-monthly to update the progress of action taken on benefits, amenities, cleanliness, safety, environmental impact and matter raised.</p> <p>Review on the report, Social Dialogue Online Tracker System established to capture all issue from Social Dialogue. The initiative will discuss during management review meeting and action taken accordingly.</p> <p>Verified the records of monitoring of issues and evidence of actions taken to resolve the issues raised by the workers.</p> <p>The workers that involved in the Social Dialogue were NUPW representatives, Gender Committee representatives and others' nationalities representatives.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>4.4.5.14 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>Sime Darby Plantation Berhad established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They recognize that protecting the wellbeing of children means safeguarding them from any form of maltreatment or exploitation, including child sex tourism, child trafficking and child pornography. They are eradicating child labour in all their supply chain and not employ anyone underage of 18 years.</p> <p>Onsite interview with sampled workers and document review on Jabor Estate’s Workers Masterlist verified management did not hired employed with aged below than 18 years old and children at their operation.</p>	<p>Complied</p>
<p>Criterion 4.4.6: Training and competency</p>		
<p>4.4.6.1 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>All planned training activities were implemented either as a whole SOU 12 group or by individual operating units and its records were maintained and available for verification. Interview with the workers and staff indicated that they were aware on the SOP. Records of trainings were maintained by the estates as below:</p> <p>Briefing to PMI Workers dated 28/12/2022</p> <p>Refresher Training to workers Procedure Passport Locker dated 26/12/2022</p> <p>Refresher Training/Briefing to workers – Payslip Harvester & Upkeep Gang dated 24/12/2022</p> <p>IPM and Beneficial Plant dated 23/12/2022</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		<p>MY Crop Training dated 22/12/2022</p> <p>ILO Force Labor, Pindaan Seksyen 60A, Akta Pekerjaan 1955 dated 21/12/2022</p> <p>PPE Training for all workers dated 14/12/2022</p> <p>Safety Briefing, LFI & Leptospirosis sharing dated 05/10/2022</p> <p>Training Kypas Harvesting dated 09/04/2022</p>	
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>A formal training programs on all aspects of MSPO requirements have been established and implemented to cover all employees. Training for various categories of operators, including all field and office staff, with regards to their duties and training needs had been reviewed and found acceptable.</p> <p>The training needs analysis are reviewed annually and discussed in the quarterly Safety and Health meetings.</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>Training programme planned for year 2023 includes training for all categories of workers in Jabor POM. This training covered according to their job function and responsibility.</p>	Complied
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 in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has established environmental policy documented in Group Sustainability and Quality Statement signed by Group Managing Director dated 2/12/2019 Group Health, Safety &</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>Environment (HSE) Policy signed by the Group Managing Director dated 05/05/2022.</p> <p>In the Policy stated as follows:</p> <p>Group Sustainability and Quality Statement:</p> <p>Minimizing Environmental Harm:</p> <ul style="list-style-type: none"> i. Protecting and enhancing biodiversity and ecosystem ii. No deforestation and No new development on peat land iii. Enhancing resilience against climate change impact iv. Adopting responsible consumption and production <p>The Policy has been communicated to the workers during the policy training dated 18/03/2023.</p>	
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 estate visited has established environmental management plan base on aspect and impacts analysis conducted.</p> <p>The environmental management plan was established based on Environmental Aspect Impact Identification and Environmental Impact Evaluation conducted and documented in Pollution Prevention Plan. The EAI/EIE was reviewed by the estate management team.</p> <p>The EAI/EIE and management plan was reviewed on annually basis. Latest review was conducted on 01/01/2023 for Jabor Estate</p> <p>The management plan was implemented to monitor the effectiveness of the mitigation measures. This plan incorporated Environmental Issue, Mitigation Measures and Person Responsible.</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, effectively implemented and monitored.</p>	<p>The estate has established Environmental Management Plan FY 2023. The plan was reviewed on annually basis. Sighted the implementation of the management plan as follows:</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<u>Jabor Estate</u> 1. To monitor the cleanliness of worship area by follow the rubbish collection schedule and gras cut schedule. 2. To ensure and maintain all the records of tree forest planting. 3. Rainwater shall be recycled for washing heavy machinery. 4. To ensure to send water sampling quarterly as per appendix 7 (SPMS).	
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	Program to promote positive impact was documented in Environment Management Programme 2023. Among the promote positive impact as follows: <u>Jabor Estate</u> 1. To ensure water sampling will be sent to testing on quarterly basis. 2. To ensure Schedule Waste disposed before 180 days or 20 mt, or which ever come first. 3. To ensure no illegal dumping rubbish/domestic waste at field by outsider.	Complied
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 estates visited continuously provide training to the workers to create awareness regarding the environmental policy and management plan established. Sighted the training records as stated in criteria 4.4.6.1. Sample of training sighted, conducted on 28/01/2022, Refresher Training – MSPO/RSPO, HCV dan Penjagaan Alam Sekitar.	Complied
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	Jabor Estate discussed the issues on environmental concern during Environment Performance Monitoring Meeting which are conducted in	Complied

Criterion / Indicator		Assessment Findings	Compliance																																																															
		quarterly basis. Latest meeting was conducted on 07/02/2023. Sighted the minute of meeting and the discussion and plan.																																																																
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 -	<p>The estate has established Energy Management Plan. Reviewed implementation of the plan as follows:</p> <p>1. The estates monitor the diesel consumption, electric, and water for non-renewable energy, production:</p> <table border="1"> <thead> <tr> <th rowspan="2">Estate</th> <th colspan="3">Jabor Estate</th> </tr> <tr> <th>Diesel (l/FFB)</th> <th>Electric (kWh)</th> <th>Water (m³)</th> </tr> </thead> <tbody> <tr><td>Jan 2022</td><td>1.48</td><td>28,310</td><td>5,942</td></tr> <tr><td>Feb 2022</td><td>2.37</td><td>28,573</td><td>5,260</td></tr> <tr><td>Mar 2022</td><td>2.13</td><td>25,785</td><td>6,174</td></tr> <tr><td>Apr 2022</td><td>1.54</td><td>27,837</td><td>5,714</td></tr> <tr><td>May 2022</td><td>2.57</td><td>28,373</td><td>5,721</td></tr> <tr><td>Jun 2022</td><td>2.13</td><td>29,259</td><td>6,098</td></tr> <tr><td>Jul 2022</td><td>1.89</td><td>30,191</td><td>5,919</td></tr> <tr><td>Aug 2022</td><td>1.58</td><td>27,405</td><td>5,885</td></tr> <tr><td>Sep 2022</td><td>1.64</td><td>27,405</td><td>5,411</td></tr> <tr><td>Oct 2022</td><td>1.29</td><td>27,153</td><td>6,517</td></tr> <tr><td>Nov 2022</td><td>1.20</td><td>26,051</td><td>6,422</td></tr> <tr><td>Dec 2022</td><td>1.39</td><td>23,744</td><td>6,071</td></tr> <tr><td>Jan 2023</td><td>1.72</td><td>24,811</td><td>5,942</td></tr> <tr><td>Feb 2023</td><td>1.00</td><td>25,480</td><td>5,388</td></tr> </tbody> </table>	Estate	Jabor Estate			Diesel (l/FFB)	Electric (kWh)	Water (m ³)	Jan 2022	1.48	28,310	5,942	Feb 2022	2.37	28,573	5,260	Mar 2022	2.13	25,785	6,174	Apr 2022	1.54	27,837	5,714	May 2022	2.57	28,373	5,721	Jun 2022	2.13	29,259	6,098	Jul 2022	1.89	30,191	5,919	Aug 2022	1.58	27,405	5,885	Sep 2022	1.64	27,405	5,411	Oct 2022	1.29	27,153	6,517	Nov 2022	1.20	26,051	6,422	Dec 2022	1.39	23,744	6,071	Jan 2023	1.72	24,811	5,942	Feb 2023	1.00	25,480	5,388	Complied
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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.	Jabor Estate has established the direct usage of non-renewable energy such as diesel and electricity base on the consumption of previous year. Sighted the estimate figure is available in the budget book	Complied																																																															

Criterion / Indicator		Assessment Findings	Compliance																					
	This shall include fuel use by contractors, including all transport and machinery operations. - Major compliance -																							
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	The management has installed solar light at strategic location in the estate.	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 -	<p>The OUs have identified the waste products and source pollution generated in the estates and mill. The waste is categorized as follows:</p> <table border="1"> <thead> <tr> <th>Type</th> <th>Item Description</th> <th>Location</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Scheduled Waste</td> <td>Used lubricant, used hydraulic oil, batteries, rags</td> <td>Workshop</td> </tr> <tr> <td>Clinical Waste</td> <td>Clinic</td> </tr> <tr> <td rowspan="2">Domestic waste</td> <td>Rubbish</td> <td rowspan="2">Worker's housing complex, office, workshop, store</td> </tr> <tr> <td>Sewage</td> </tr> <tr> <td rowspan="2">Industrial Waste</td> <td>Tyre and Tubes</td> <td rowspan="2">Workshop</td> </tr> <tr> <td>Scrap Iron</td> </tr> <tr> <td rowspan="2">Recycle waste</td> <td>Empty Pesticide container</td> <td>Main store</td> </tr> <tr> <td>EFB</td> <td>Estate</td> </tr> </tbody> </table>	Type	Item Description	Location	Scheduled Waste	Used lubricant, used hydraulic oil, batteries, rags	Workshop	Clinical Waste	Clinic	Domestic waste	Rubbish	Worker's housing complex, office, workshop, store	Sewage	Industrial Waste	Tyre and Tubes	Workshop	Scrap Iron	Recycle waste	Empty Pesticide container	Main store	EFB	Estate	Complied
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Recycle waste	Empty Pesticide container	Main store																						
	EFB	Estate																						
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:	Estates sampled has established management Plan based on the identification and source of pollutions and the documented in Waste management Plan FY 2023 and were available for review. In the	Complied																					

Criterion / Indicator		Assessment Findings	Compliance									
	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 - Major compliance -	management plan stated the type of waste, description, source of pollution, action to be taken and person responsible. Sighted the implementation as follows: <u>Jabor Estate</u> 1. The estate maintains the inventory of scheduled waste and empty containers. Reviewed the inventory records FY 2022. 2. Empty container was triple rinse, reuse back as premix chemical containers or puncture disposed as recycle waste through licensed contractors, Sx Sexxx. Reviewed latest disposal records dated 24/11/2022. 3. Domestic wastes were collected by municipal contractors 2 times a week and disposed at Dewan Bandaraya Kuantan municipal landfill.										
4.5.3.3	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. - Major compliance -	Procedure for Scheduled Waste Management was established (SD/SDP/PSQM (ESH)/203-EN1 dated 26/2/2016. Proper disposal of waste material is carried out as per the company procedures. Both estates visited also have a proper Scheduled Waste Store for storing scheduled waste until time of disposal by DOE authorized waste disposal contractor. Stores for scheduled waste were inspected at both estates visited. Sighted the sample latest disposal records as follows: <u>Jabor Estate</u> <table border="1" data-bbox="1048 1230 1644 1331"> <thead> <tr> <th>Date</th> <th>SW</th> <th>Consignment notes no</th> </tr> </thead> <tbody> <tr> <td>16/11/2022</td> <td>404</td> <td>20221116129UX7Y5</td> </tr> <tr> <td>24/11/2022</td> <td>305</td> <td>0181558</td> </tr> </tbody> </table>	Date	SW	Consignment notes no	16/11/2022	404	20221116129UX7Y5	24/11/2022	305	0181558	Complied
Date	SW	Consignment notes no										
16/11/2022	404	20221116129UX7Y5										
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Criterion / Indicator		Assessment Findings	Compliance
4.5.3.4	<p>Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there 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.</p> <p>- Major compliance -</p>	<p>Empty pesticides container was identified as recycle waste. All empty pesticides containers were triple rinse, puncture and stored at designated stored before disposed to licensed contractors, Kxxxxxx Axxx Sdn Bhd. – for SW404 Clinical Waste and SS Sxxxx Txxxxxxx Exxxxxxx.</p> <p>Empty container was triple rinse, reuse back as premix chemical containers or puncture disposed as recycle waste through licensed contractors, SS Sxxxx Txxxxxxx Exxxxxxx.</p> <p>The management has maintained the firth schedule of inventory of schedule waste. Sample taken for the month of January 2023 with Ref No: JAS.TKM.600-3/4/1</p>	Complied
4.5.3.5	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.</p> <p>- Minor compliance -</p>	<p>Domestic wastes were collected by contractors (AMxx Entxxxxxx) 3 times a week and disposed at Majlis Bandaraya Kuantan municipal landfill.</p>	Complied
Criterion 4.5.4: Reduction of pollution and emission			
4.5.4.1	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p>	<p>Jabor Estate has conducted the assessment of all polluting activities during Environmental Aspects identification, Environmental Impact Evaluation.</p>	Complied
4.5.4.2	<p>An action plan to reduce identified significant pollutants and emissions shall be established and implemented.</p> <p>- Major compliance -</p>	<p>The action plan to reduce the identified significant impact has been documented in Pollution Prevention Plan and Waste Management Plan.</p>	Complied
Criterion 4.5.5: Natural water resources			

Criterion / Indicator	Assessment Findings	Compliance														
<p>4.5.5.1 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> <ul style="list-style-type: none"> a. Assessment of water usage and sources of supply. b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities. c. 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.). d. 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. e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented. f. 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>	<p>Documented in Sime Darby Plantation Berhad Responsible Agriculture Charter revised 2020 signed by the Managing Director stated that buffer zone shall be maintained on both side of the riverbanks.</p> <table border="1" data-bbox="1048 544 1585 778"> <thead> <tr> <th>River width</th> <th>Buffer zone</th> </tr> </thead> <tbody> <tr> <td>> 40 meters</td> <td>50 meters</td> </tr> <tr> <td>20 to 40 meters</td> <td>40 meters</td> </tr> <tr> <td>10 to 20 meters</td> <td>20 meters</td> </tr> <tr> <td>5 to 10 meters</td> <td>10 meters</td> </tr> <tr> <td>< 5 meters</td> <td>5 meters</td> </tr> <tr> <td>*> 3 meters</td> <td>20 meters</td> </tr> </tbody> </table> <p>Monitoring based on Sustainable Plantation Management System Appendix 7 Standard Operating Procedure (SOP) for Water Quality Monitoring Issue No 2, dated 01/06/2016</p> <p>The water management plan has listed on to use the rainwater for cleaning purposes.</p> <p>The estate has established water management plan focusing on water quality and contingency plan. Sighted the implementation of the management plan as follows:</p> <p><u>Jabor Estate</u></p> <p>The estates monitor the natural water quality on quarterly basis. Reviewed the water sampling conducted on 07/03/2022 as per report No PL121/2023 dated 07/03/2023. The results were conformed to Class IIA/ IIB of NWQS. The sample taken were from three rivers namely Sungai Jabor, Sungai Perasing and Sungai Pergam.</p> <p>The estate provided the clean and treated water to their workers by own water treatment plant and from Syarikat Air Terangganu. As there are no bore or well are available in the estate.</p>	River width	Buffer zone	> 40 meters	50 meters	20 to 40 meters	40 meters	10 to 20 meters	20 meters	5 to 10 meters	10 meters	< 5 meters	5 meters	*> 3 meters	20 meters	<p>Complied</p>
River width	Buffer zone															
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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 are no bunds was constructed along the river in 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 -	The practice water harvesting of water from road-side drains being directed and stored in conservation roadside pits was observed in estate visited.	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 -	<p>Sime Darby Plantation Berhad has conducted HCV assessment for all certification units in SOU 12 Jabor and documented in report titled HCV Re-Assessment for Strategic Operating Unit (SOU) 12 Jabor, dated March 2016 by Plantation Sustainability Quality Management (PSQM) Department known as GSD.</p> <p>Among the HCV identified in the estate as follows:</p> <table border="1"> <thead> <tr> <th>Estate</th> <th>Area</th> <th>Hectare</th> <th>HCV</th> </tr> </thead> <tbody> <tr> <td>Jabor Estate</td> <td>Water Catchment at Kelan Division</td> <td>3.14</td> <td>HCV 4</td> </tr> </tbody> </table>	Estate	Area	Hectare	HCV	Jabor Estate	Water Catchment at Kelan Division	3.14	HCV 4	Complied
Estate	Area	Hectare	HCV								
Jabor Estate	Water Catchment at Kelan Division	3.14	HCV 4								

Criterion / Indicator	Assessment Findings	Compliance
<p>4.5.6.2 If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <ul style="list-style-type: none"> a) Ensuring that any legal requirements relating to the protection of the species are met. b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts. <p>- Major compliance -</p>	<p>No RTE species were identified in the assessment conducted as per:</p> <ol style="list-style-type: none"> 1. High Conservation Value Verification for Strategic Operating Unit (SOU) 12 Jabor dated March 2016. 2. The estate has established HCV/Biodiversity Management Plan base on the HCV identified in the report. The plan was reviewed on annually basis. 3. The management has installed the "No Hunting" around the HCV area. 	<p>Complied</p>
<p>4.5.6.3 A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p>	<p>The estate has established HCV/Biodiversity Management Plan based on the HCV identified in the report. Sighted the implementation of the management plan as follows:</p> <p><u>Jabor Estate</u></p> <ol style="list-style-type: none"> 1. Monitoring of HCV area was conducted on monthly basis and recorded in Monitoring of present and potential HCV Areas Jabor Estate logbook. The monitoring focusing on wildlife encounter, signage condition, area condition (rubbish, oil or other pollution), erosion, marking and spraying activity. Sighted during site visit, the condition of HCV area was satisfactory and consistent with HCV monitoring report. Reviewed the HCV monitoring dated 16/03/2023, 05/02/2023, and 05/01/2023. No sighting of encroachment, wildlife, and pollution during the monitoring. 2. Signage of prohibition on no fishing, no hunting and no swimming was erected at designated area along the HCV area. 	<p>Complied</p>
<p>Criterion 4.5.7: Zero burning practices</p>		

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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 -	Zero open burning policy as per SOP Section B2 - Felling/Land Clearing & Land Preparation dated November 2008. Management complying with the Malaysian environmental law –EQA and Regulations 1974.	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 -	No open burning noted based on the records on the land clearing and felling for the replanting at visited estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	N/A
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 visited estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction	N/A
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	Noted based on the records on the land clearing and felling for the replanting at Jabor Estate, method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	N/A
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	SOP was established for the Estates. Sime Darby SOP issued 02/01/2008 and Agricultural reference Manual, Sustainability Plantation Management System and EQMS (Estate Quality Management System) were distributed to all operating units under SOU 12 as a guidance document to conduct estate operation. The	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>estates also hold the Safety Work Procedure. The SOP covers land preparation, planting material, upkeep, harvesting, FFB transportation and etc.</p> <p>For Health, Safety and Environment, both mill and estates, Sime Darby Plantation Berhad has issued Health, Safety and Environment (HSE) Management System and Standard Operating Procedures.</p> <p>Sime Darby Plantation Berhad continuously updated the SOP established. Among the updated SOP FY 2021 as follows:</p> <ol style="list-style-type: none"> 1. UM HSE Management System Manual, UM/HSE/MS/01 2. First Aid in Workplace Procedure, UM/HSE/OCP/01 3. Safety Harvesting Procedure, UM/HSE/OCP/02 4. Personal Protective Equipment Procedure, UM/HSE/OCP/03 5. Chemical Safety Management Procedure, UM/HSE/OCP/04 6. Permit to Work (PTW) Procedure, UM/HSE/OCP/05 7. OSH Risk Management Procedure, UM/HSE/SE/01 <p>Sime Darby Plantation Berhad has established a system to monitor the estate operation. The visited the operating units on timely basis. Their reports cover on all aspect of operation.</p> <p>Sime Darby Plantation Berhad Plantation has established mechanism to check the effective implementation of the procedure. Among the mechanism such as Performance Monitoring Visit, SORA/SCRA visit, Agronomist visit and Internal Audit.</p>	
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	Sime Darby Plantation Berhad has established policy on slope protection and documented in Responsible Agriculture Charter Revised 2020.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	contamination of surface and groundwater through runoff of either soil, nutrients or chemicals. - Major compliance -	The policy stated for slope more than 25 degree must be exclude from any new plantation development and replanting program. All the existing crop and vegetation shall be maintained accordingly. Landscape at Jabor Estate visited are mostly adulating. Sime Darby Plantation Berhad has established Responsible Agriculture Charter Revised 2020 The policy stated for slope more than 25 degree must be exclude from any new plantation development and replanting program. All the existing crop and vegetation shall be maintained accordingly. The policy was communicated to the employee during master briefing, townhall training and displayed in several notice board in the estate.	
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	During site visit, verified that the estate had a visual identification/reference system for each established field/block and maps established. Field numbers and hectare were marked on palms and in some areas on concrete slaps.	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 -	Business planning to ensure long-term economic and financial viability was evident. The annual budgets for the period 2023 to 2027 were sighted. The budget provisions covered activities for upkeep, cultivation, harvesting & evacuation, welfare, capital expenditure, RSPO/MSPO compliance etc. The budgets included projections on yield/ha, and total cost of production per MT & per ha. CAPEX - capital expenditure mainly for buildings, furniture and others asset related expenses	Complied

Criterion / Indicator		Assessment Findings						Compliance												
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>All estates established a replanting program spanned over a 5-year period till 2027. All programs were available for verification as per below;-</p> <table border="1"> <thead> <tr> <th>Year/OU</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> </tr> </thead> <tbody> <tr> <td>Jabor</td> <td>0</td> <td>87.36</td> <td>92.38</td> <td>82.58</td> <td>131.58</td> </tr> </tbody> </table>						Year/OU	2023	2024	2025	2026	2027	Jabor	0	87.36	92.38	82.58	131.58	Complied
Year/OU	2023	2024	2025	2026	2027															
Jabor	0	87.36	92.38	82.58	131.58															
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>The business and management plans were available in the annual budget. The annual budget provisions covered based on FFB projection on yield per HA and trending. The Cost for FFB production available based on upkeep, cultivation, harvesting, evacuation, and others.</p>						Complied												
4.6.2.4	<p>The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.</p> <p>- Major compliance -</p>	<p>The estates performance is recorded in the monthly progress report.</p> <ul style="list-style-type: none"> a. Details on the actual vs budget i.e. crop production, fixed and direct cost are shown therein. b. The management also provides variance report on the performance and reviewed on a monthly basis. c. The supervisory personnel maintained a daily cost for the field operations. <p>The SOU meeting involving the Managers sits monthly with the regional CEO for the performance review.</p>						Complied												
<p>Criterion 4.6.3: Transparent and fair price dealing</p>																				

Criterion / Indicator		Assessment Findings	Compliance
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	Pricing mechanism is available in the contract under Transport Rate adjustment mechanism (appendix 2). All tender and pricing exercises are handled by the HQ management. Projects are tendered from the approved vendors registered with HQ. Payments are processed and made by HQ through system by MEX. This is made upon job verification by the operating units' personnel and also representatives from HQ for major projects.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Fair, legal and transparent contracts sighted as per sample agreed contracts available in Jabor Estate Adhoc Contract for the Transportation of Fresh Fruit Bunches ("Contract"); Contractor Mxxx Bxxxxxxx Exxxxxxx; Duration of contract: 1/1/2023 until 31/12/2023 Payment made on monthly basis as agreed between both contracting parties.	Complied
Criterion 4.6.4: Contractor			
4.6.4.1	Where contractors are engaged, they shall understand the MSP0 requirements and shall provide the required documentation and information. - Major compliance -	All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSP0 requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them. There also memo dated 01/01/2022 where mention that contractor need to follow the RSPO/ISCC/MSP0/SCCS guidelines in accordance with Sime Darby of Estate Quality Management System.	Complied
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Agreed contracts provided by the management as per sample contracts agreement between Sime Darby Plantation Berhad and the contractor:-	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		Mxxx Bxxxxxxx Exxxxxxx; dated 1/1/2023 for Harvesting and pruning was valid from 1/1/2023 until 31/12/2023.	
4.6.4.3	The management shall accept MSP0 approved auditors to verify assessments through a physical inspection if required. - Minor compliance -	All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSP0 requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them dated document 02/02/2023.	Complied
4.6.4.4	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. - Major compliance -	Mxxx Bxxxxxxx Exxxxxxx; Tax invoice: 1350 Dated: 31/01/2023 Purchase Order: 4300612336 dated 20/03/2023 Total: RM xx,xxx.10 Ax D H Exxxxxxx Tax Invoice: 20 Dated: 31/01/2023 Purchase Order: 4300612324 dated 02/02/2023 Total: RM xx,xxx.05 Kxxx Pxxxxxxx Sdn Bhd Tax Invoice: KP/099/01/23 Dated: 31/01/2023 PO: 4300612335 dated 01/02/2023 Total: xx,xxx.96	Complied
4.7 Principle 7: Development of new planting			
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.	Not Applicable, due to no new planting in Jabor Estate.	N/A

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A

Criterion / Indicator		Assessment Findings	Compliance
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	Not Applicable, due to no new planting in Jabor Estate.	N/A
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	Not Applicable, due to no new planting in Jabor Estate.	N/A
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A

Criterion / Indicator		Assessment Findings	Compliance
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	Not Applicable, due to no new planting in Jabor Estate.	N/A
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	Not Applicable, due to no new planting in Jabor Estate.	N/A
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 -	Not Applicable, due to no new planting in Jabor Estate.	N/A

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

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 -	Sime Darby Plantation Berhad has established the policy “Group Sustainability & Quality Policy Statement” signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The implementation of MSPO has been incorporated in the policy. The policy has been communicated to all workers and staff on 09/01/2023.	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 -	Sime Darby Plantation Berhad has established the policy “Group Sustainability & Quality Policy Statement” signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The policy covers commitment to: <ul style="list-style-type: none"> - Promoting good governance and transparency - Contributing to a better society - Minimizing environmental harm - Delivering sustainability quality The policy is guided by three main documents i.e.: <ul style="list-style-type: none"> - Responsible Agriculture Charter - Human Rights Charter - Innovation & Productivity Charter 	Complied
Criterion 4.1.2 – Internal Audit			

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Criterion / Indicator		Assessment Findings	Compliance
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 -	The internal audit has been planned and conducted by the Group Sustainability and Quality Management Team from HQ. The internal audit for MSPO have been conducted on 07/02/2023.	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 -	Jabor POM adopted Sime Darby Plantation's established Standard Operating Procedure entitled Internal Audit Procedure; Doc. # SD/GSD/SCU/IAP; Date: 31/01/2023 for internal audit implementation including for SCCS. Based on the procedure, internal audit planned to be conducted once a year. The root causes of the NCR have been identified and recorded in the corrective action plan. All of the NCRs were satisfactorily closed within the timeframe dated 13/3/2023.	Complied
4.1.2.3	Reports shall be made available to the management for their review. - Major compliance -	The internal audit report was distributed to the mill management. The Management Representative has acknowledged on the Internal Audit Report for SOU 12: Jabor POM on 07/02/2023. Management review meeting was conducted to review the findings of the internal audit.	Complied
Criterion 4.1.3 – Management Review			
4.1.3.1	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. - Major compliance -	The Management Review meeting was last conducted on 20/02/2023. The meetings were chaired by the mill manager and attended by the Engineer, supervisor, staff and others. The output from Management Review includes as all the input discussed in management review as below: 1. Improvement in the effectiveness of the MSPO SCCS system and its processes; action taken in the management review include improvement in management system and resources needed.	Complied

Criterion / Indicator		Assessment Findings	Compliance
		2. Resources needed: so far, no resource need for the current operation. The agenda discussed during the meeting as follows: 1. MSPO and RSPO Principle and Criteria findings. 2. Customer feedbacks. 3. Process performance and product conformity. 4. Status of preventive and corrective action. 5. Follow up action from previous Management Review. 6. Changes that could affect the management system. 7. Recommendation for improvement. 8. Complaints and grievances. 9. Improvement of the effectiveness of the management system and process. 10. Resource needs	
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company. - Major compliance -	The mill has emphasized on Continual Improvement Plan and segregate the plan through each section management plan which are: 1. Pollution Prevention Plan 2. Environment Improvement Plan 3. Diesel Management Plan 4. Waste Management Plan 5. Water Management Plan	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>Sample is taken from the management plan. Sample is as the following:</p> <ol style="list-style-type: none"> 1. Installation of ESP 2. Ensuring low stock of EFB, not exceeding the 14 days limit 3. Secondary Water Catchment Pond which will be use during dry season. 	
4.1.4.2	<p>The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce.</p> <p>- Major compliance -</p>	<p>Any new technology and/or innovation equipment is subject to approval by Regional Offices and Headquarters.</p> <p>Any new information is updated to employees through morning briefings, memo, meetings, station training.</p> <p>Where new technology or system are introduced, awareness briefing is provided to the employees at all levels prior to the implementation</p>	Complied
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 adequate information to other stakeholder on environmental, social and legal issues relevant to sustainable practices in the relevant languages and forms.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad established Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/11/2008. The objective of the procedure is to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the mill.</p> <p>The procedure describes timeframe for external communication to provide feedback within two weeks of the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Review on the procedure, describes mill manager as person in-charge and responsible to address the communication and requests from internal and external.	
4.2.1.2	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. - Major compliance -	Jabor POM disseminated the information of the documents that made publicly available such as management plan, OSH plan, audit reports and land titles upon request during the stakeholder meetings. Internal and external stakeholders could access to the Sime Darby Plantation Berhad address website at https://simedarbyplantation.com/sustainability/reports-policies-and-statements/ to obtain information such as policies, annual report and complaint procedures.	Complied
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 -	Sime Darby Plantation Berhad established Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/11/2008. The objective of the procedure is to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the mill. The procedure describes timeframe for external communication to provide feedback within two weeks of the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation. Document review on external stakeholders’ feedback during stakeholders meeting, sighted in the minutes that the management has response directly to all feedbacks. The feedback which required	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>top management approval been included into Continuous Improvement Plan to monitor status of the progress.</p> <p>Onsite interview with external stakeholders during stakeholders' consultation informed managements response of their feedback has been taken into action in accordingly.</p>	
4.2.2.2	<p>The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i>.</p> <p>- Minor compliance -</p>	<p>Review on the procedure, describes mill manager as person in-charge and responsible to address the communication and requests from internal and external.</p> <p>However, mill manager assigned assistant engineer as social officer to assist on handling issues related to social in mill with appointment letter dated 01/01/2021.</p>	Complied
4.2.2.3	<p>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.</p> <p>- Major compliance -</p>	<p>Jabor POM maintained the Stakeholder list FY 2023 where stakeholders such as government authorities, local communities, contractors, suppliers, and buyers was included in the list.</p> <p>External stakeholder meeting conducted on 11/03/2023 for SOU 12 Jabor POM and Jabor Estate. The meeting been attended by local authorities, contractors, suppliers, and local communities through invitation.</p> <p>From document review, sighted feedback from external stakeholders. The feedback been documented and discuss during the meeting. Review on the minutes, sighted the issues raised been included recorded with responses from SOU 12 managements.</p> <p>Feedback from stakeholders:</p> <ol style="list-style-type: none"> 1. Gotong Royong Masjid & Tanah Perkuburan Kg. Perasing Jaya requested by the representatives that will be conducted on 22/04/2023. – Management will be ferrying number of workers to assist for the program at both locations. 	Complied

Criterion / Indicator		Assessment Findings	Compliance	
		2. Pembuangan Sampah Haram at estate boundary near to Kg Perasing Jaya issued by Management. – Management will initiate program with local communities on domestic & recycle waste management together will local town council authority.		
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 -	Sime Darby Plantation Berhad has established SOP for traceability and documented in Sime Darby Plantation Berhad, Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 01/06/2022. Refer document no. SD/SDP/GSD/SCCS/0522/01.	Complied	
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	<p>Sime Darby Plantation Berhad has established SOP for traceability and documented in Sime Darby Plantation, Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 01/06/2022. Refer document no. SD/SDP/GSD/SCCS/0522/01.</p> <p>The procedure requires validation of certificate of supplying estate and had identified critical control points to prevent contamination of non-certified FFB. The current traceability system is Sime Weigh System.</p> <p>Reviewed the records of FFB received as follows:</p> <p>Own certified Estate</p> <table border="1" data-bbox="1077 1158 1675 1383"> <tr> <td> Supplier: Jabor Estate field 2001C Estate Weighbridge No.: 93670 No. of Bunch: 396 Product ID: 0001-FFB A Crop Nett weight: 10,330 kg Delivery date: 28/01/2023 Mill Weighbridge ticket no.: 117278 </td> </tr> </table>	Supplier: Jabor Estate field 2001C Estate Weighbridge No.: 93670 No. of Bunch: 396 Product ID: 0001-FFB A Crop Nett weight: 10,330 kg Delivery date: 28/01/2023 Mill Weighbridge ticket no.: 117278	Complied
Supplier: Jabor Estate field 2001C Estate Weighbridge No.: 93670 No. of Bunch: 396 Product ID: 0001-FFB A Crop Nett weight: 10,330 kg Delivery date: 28/01/2023 Mill Weighbridge ticket no.: 117278				

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Criterion / Indicator		Assessment Findings		Compliance
		<p>Supplier: Jabor Estate field 2003B Estate Weighbridge No.: 94166 No. of Bunch: 344 Product ID: 0001-FFB A Crop Nett weight: 6,310 kg Delivery date: 02/02/2023 Mill Weighbridge ticket no.: 117354</p>		
		<p>Non-certified outside supplier</p> <p>Supplier: Lxx Mxxx Sxx Exxxxxxxxx Co Sdn Bhd Mill Weighbridge Ticket No.: 118010 Product ID: 0001-FFB A Crop Nett weight: 4,250 kg Delivery date: 15/03/2023</p>		
4.2.3.3	<p>The management shall identify and assign suitable employees to implement and maintain the traceability system.</p> <p>- Minor compliance -</p>	<p>The estate has appointed personnel to be responsible for Supply Chain Certification System as per appointment letter which state the responsible of the PIC as follows:</p> <ol style="list-style-type: none"> 1. Assisting Assistant on Supply Chain Certification System 2. Other related issues on SCCS <p>The mill has appointed the Asst. Manager Mohamad Syafiq Aizat Bin Mazlan as Person Responsible for SCCS as per Appointment Letter dated 07/03/2019 signed by the Mill Manager.</p>		Complied
4.2.3.4	<p>Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained.</p> <p>- Major compliance -</p>	<p>The mill maintains the records of CPO/PK storage and recorded in the Daily Production Summary Report.</p> <p>For CPO and PK dispatch, the mill maintains records in Oil Dispatch Summary form. Sighted the CPO and PK dispatch as follows:</p> <p>CPO</p>		Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Customer: SDOPKR Product: Crude Palm Oil (CPO) – RSPO MB MPOB L3 No: G081037 Weighbridge ticket. No.: 008728 Contract no.: S/PSD/2212/CPO0029A Weight: 38,000 kg</p> <p>PK</p> <p>Customer: SDO Carey KCP Product: Palm Kernel – RSPO MB CO. No. 35222 Weighbridge ticket. No.: 008659 Contract no.: S/PSD/2210/PK0048 Weight: 38,480 kg</p> <p>No MSPO certified products were sold since last audit.</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 operating unit continued to comply with the legal requirements. Among the evidence of legal compliance as follows: 1. DOE license no. 004060 with compliance schedule no. AS(B)T:31/1/152/000/003 Valid Until 30/06/2023 2. MPOB License no. 530438004000. Valid till 30/06/2023 3. Permit Barang Kawalan Berjadual – Permit No: T001504, Expiry date: 10/05/2024 4. Private Installation License no. 24711. Valid till 22/02/2024.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.3.1.2	The management shall list all relevant laws related to their operations in a legal requirements register. - Major compliance -	All operating units have Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements. Refer to legal register dated January 2023 with addition to applicable laws as follows: 1. Anti-Sexual Harassment Act 2021 2. Employees’ Social Security (Amendment) Act 2022 3. Employment Insurance System (EIS) (Amendment) Act 2022 4. Employment Act (Amendment) 2022	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 -	Documented procedure has been established and implemented; refer to Mill Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. A mechanism to ensure compliance to legal and other requirement has been documented in MQMS (Mill Quality Management System) under Standard Operation Manual distributed to all operating units under SOU 12. GSD and respective operating units will undertake the responsibility of identifying, managing, updating and tracking the legal requirement as well as monitoring the status of legal compliance. Tracking system available to identify changes in the relevant regulations through head office, website information and the information are communicated from the Group Head Office.	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 -	Group Sustainability will update the operating regarding any changes on applicable laws to the operating units. The person responsible appointed at the operating units will update the changes in the Legal Register.	Complied

Criterion / Indicator		Assessment Findings	Compliance
		The mill has appointed the Asst. Manager Mohamad Syafiq Aizat Bin Mazlan as person responsible to monitor any changes to the LORR and update when necessary.	
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 -	Jabor POM demonstrated with legal ownership or leases with legal documents. Therefore, milling activities has not diminished the land use rights of other users. Onsite visit verified there no evidence to show that milling activities had diminished the land use rights of others.	Complied
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 -	Jabor POM demonstrated with legal ownership or leases with legal documents. Document review on the land titles demonstrated with Sime Darby Plantation Berhad name written as evidence of the legal ownership of the lands with no claims issued by external party. Review on the land title verified there were no changes on the land area. Jabor POM hold its own title under Jabor Estate as following: 1. Land Title No.: 4xxx 2. Land Title No.: 8xxx	Complied
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	The mill located in the sister estate. The land title was under Jabor Estate. The mill boundary was clearly demarcated with fences.	Complied

Criterion / Indicator		Assessment Findings	Compliance
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 -	There is no land dispute in the Jabor POM. Sime Darby Plantation Berhad has the legal ownership documents as demonstrated by possessing land titles.	N/A
Criterion 4.3.3 – Customary rights			
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 -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A
4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	N/A
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 -	Sime Darby Plantation Berhad HQ Group Sustainability Department established Social Impact Assessment (SIA) for SOU 12 Jabor certification unit dated 14/09/2015 - 15/09/2015. Social Management Action Plan 2023 updated accordingly on	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>annually basis. The issue, actions, person in charge and the completion target date which been monitor by person in-charge and updated into the plan on 09/01/2023.</p> <p>Review on the plan, sighted 18 issues highlighted during stakeholder meeting, safety meeting and social dialogue monitored by appointed social liaison officer. From overall issues highlighted still continuously monitor for closure.</p> <p>Jabor POM conduct social dialogue to update the progress of action taken for the issues raised by workers. The initiative will discuss during management review meeting and action taken accordingly.</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>Sime Darby Plantation Berhad established Handling Social Issues Procedure, Appendix 5, Version 1, and Issue No.1, dated 01/11/2008. The objective of the procedure is to ease the process of handling social issues raised by the stakeholders and resolve in an effective, timely and appropriate manner.</p> <p>Sime Darby Plantation Berhad established Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/11/2018. The objective of the procedure is to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the mill and estates. The procedure describes timeframe for external communication to provide feedback within two weeks of the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation.</p> <p>Sime Darby Plantation Berhad established whistleblowing platform named as 'Suara Kami' for internal and external stakeholders to lodge</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>on any grievance.</p> <p>In additional, Sime Darby Plantation Berhad established new online platform named as 'Oil Palm Pal' and Workers Housing Management Procedure dated 26/11/2021 as guideline to certification unit's management in providing a safe, liveable workers housing condition including the process of handling housing repair. The procedure describes the timeline to investigate/ inspect the housing defect based on the risk category.</p> <p>Document review, Jabor POM communicate on three (3) channels of complaints which is consist of Whistleblowing platform Suara Kami,'Oil Palm Pal' and complaint to employees during morning muster on 07/03/2023.</p>	
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>Jabor POM adopt Sime Darby Plantation Berhad HQ Oil Palm Pal online platform to record any housing repair from workers.</p> <p>Based on the records, all the complaints were lodged on defects of housing facility, and request of facility (e.g., transport to town, extension of electricity supply)</p> <p>There was no complaint or grievance lodged by external stakeholder since the last assessment. Verification of the records of complaints lodged the actions taken by the management were found to be appropriate and timely manner.</p>	Complied
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>Jabor POM adopt Sime Darby Plantation Berhad HQ Oil Palm Pal' (OPP) online platform to record any housing repair from workers.</p> <p>The platform is available with QR code and mill management established manual complain platform through Complaint Book available at estate.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Onsite interviewed with attended external stakeholders informed they are aware of the complaint mechanism. Onsite interviewed with sampled workers informed they aware on the online platform via OPP and 'Suara Kami'	
4.4.2.4	Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time. - Minor compliance -	Employees and the surrounding communities were made aware that complaints or suggestions can be made any time through various meetings such as morning muster, training/briefing and stakeholder consultation. Based on interview with the stakeholders, it was noted that they were aware of the complaint's procedure. Jabor POM conduct briefing on Whistleblowing platform 'Suara Kami' and Oil Palm Pal been briefed to workers during muster morning.	Complied
4.4.2.5	Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request. - Major compliance -	Jabor POM maintained complaints and resolutions record over the past 24 months (i.e. from March 2021) and all the records are available as at audit.	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	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. - Minor compliance -	Sime Darby Plantation Berhad with joint venture with Sime Darby Foundation initiate contributions to local sustainable development on social support initiatives includes promoting educations and offering scholarships to deserving students, promoting the rights and well-being of marginalized communities, improving communities' access to healthcare, assisting communities with disaster relief & prevention, donations to the needy and tree planting etc. Jabor POM offer job opportunity to local communities.	Complied

Criterion / Indicator		Assessment Findings	Compliance
		1. Other contributions have been made are such as given 10kg of rice once every 2 months to all the workers. 2. Back to school program with Sekolah Kebangsaan Lembah Jabor Contribute manpower and tools for repair main gate at Masjid Kg Perasing Jaya and housekeeping at Kubur Kg Perasing Jaya.	
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 -	Sime Darby Plantation Berhad has established safety policy documented in Group Sustainability and Quality Statement signed by Group Managing Director dated 2/12/2019 as well as Group Health, Safety & Environment (HSE) Policy signed by the Group Managing Director dated 05/05/2022. Policy training to workers have been conducted on 09/01/2023.	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: 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	a) Sime Darby Plantation Berhad under Upstream Malaysia Health, Safety & Environment (HSE) Policy Statement approved by Mr. Roslin Azmy Hassan (Chief Executive Officer Upstream Malaysia) dated 01/06/2020. Policy training to workers have been conducted on 09/01/2023. b) Risk on all operation have been assessed under HIRARC, CHRA and NRA. As per CHRA, conducted on 26/06/2020 by Azhar Hazardous Chemical Consultancy (HQ/14/ASS/00/00001-2020/9). As per implementation Chemical exposure monitoring report was available dated 07/12/2022 conducted by Procoma Environmental (M) Sdn Bhd. As per result the chemical n-Hexane, Manganese and nickel was does not exceed permissible exposure limit.	Major Non-Conformity

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<p>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 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 shall 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 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.</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 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>Noise Risk Assessment Report dated 26 & 27/2/2022 by SH Safety Consultancy Sdn Bhd. The baseline Noise Risk Assessment stated the management need to conduct audiometric test to personnel that working at high-risk noise issue and to conduct yearly training for hearing conservation to workers. The latest Audiometric test conducted on 9-15/03/2022 at Klinik Syed Badaruddin Sdn Bhd with total 29 workers have attended. From the result showed that 8 workers need for retest, the retest conducted on 9-15/06/2022 at the same Klinik. From the result 2 record of JKPP 7 have been produced dated 14/06/2022.</p> <p>c) The awareness and training programme was available for year 2023 which includes the employees exposed to chemicals used at the palm oil mill such as at Lab, water treatment plant, and others. The training record was available and verified as per document review for year 2022.</p> <p>d) PPE issuance record was available as per verification on stock issuance at store. The PPE issuance was base as per Chemical Safety Management Procedure (UM/HSE/OCP/04, dated 09/03/2021) and also HIRARC recommendation.</p> <p>e) As per SOP on Laboratory, Station 12.0, Ver 1 dated 01/11/2008 stated under Function c. Analyse the boiler water samples once per day or as required so that feed water treatment can be properly carried out to maintain the maximum efficiency of the boiler, and report immediately any abnormal result to the Mill manager of mill engineer so as to avoid any serious departure from the set standards. However, found water boiler test have been conducted at boiler room area. There also found the storage of sample been using mineral water bottle where not followed as per SOP for sampling under Laboratory 12.4.1.3 stated All sample</p>	

Criterion / Indicator	Assessment Findings	Compliance
	<p>must be kept clearly labelled containers. Thus, the Major NC was raised.</p> <p>f) The Senior Assistant (Mr Sahrulanwar Bin Mansor) was appointed to be the Chairman of OSH Committee at the Jabor POM as stated in the appointment letter dated 22/07/2022 approved by the Regional CEO. The management has appointed Safety Committee Members consists of OSH Coordinator, Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Senior Assistant.</p> <p>g) Management conducted OSH meeting quarterly basis for Jabor POM. The latest record of OSH meeting was on 15/03/2023. The previous record of OSH meeting also available dated 20/12/2022 and 20/09/2022.</p> <p>h) OSH Manual – Accident Investigation & Reporting (Chapter 14, Version 1, dated 20/08/2008) and Emergency Preparedness & Response Procedure (Version 1, dated 01/11/2008) and Crisis Management & Emergency Response Plan (Chapter 13 - Version 1, dated 20/08/2008) Emergency Response Team was established.</p> <p>i) First Aiders were present at all operations within the Mill. Interview with the selected first aiders indicated they were well aware and trained on measures to be taken during emergencies. First aid boxes were available at the operations as well. Inspected the first aid boxes to be filled with adequate items to be used during the emergencies. The first aid box holders were trained for all first aider was on 15/02/2023.</p> <p>j) The JKKP 8 was available referred JKKP8/127749/2022 dated 14/01/2023. There are only 1 JKKP 6 and 2 record of JKKP 7</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		(14/06/2022). The record of incident and accident have been reviewed quarterly reviewed during OSH meeting. The latest OSH meeting was 15/03/2023. The record available at site for verification.	
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>Sime Darby Plantation Berhad established Group Sustainability & Quality Policy signed Group Managing Director dated 02/12/2019. The policy is the commitment by the company in respecting, upholding & no-exploitation of fundamental human rights. This policy statement is guided by the commitment spells out in the Human Rights Charter (HRC) last revised 2020.</p> <p>Sime Darby Plantation Berhad established Policy on the Protection of Human Rights Defenders (HRDs) with effective date on 25/03/2020. The policy is the commitment of the company in respect and safeguard human rights, notion of democracy and its institution. They recognize that Human Rights Defenders have the role and responsibility of upholding human rights and the need for them to be able to lodge complaints that may arise from their business activities and relationship with SDP. This Policy is applied to all stakeholders affected by the business activities and relationships including directors, employees, counterparties, business partners, workers in our operations and supply chains, and communities surrounding our operations.</p>	Complied
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>Sime Darby Plantation Berhad established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	Nations Guiding Principles on Business and Human Rights. They promote diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity union membership, political affiliation, or age.	
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>Sime Darby Plantation Berhad established employment contract for workers. The employment contract adopts by Jabor POM as part as requirement to ensure the workers employment conditions received as accordingly.</p> <p>Review on the sampled of employment contracts verified terms and conditions outlined as per collective agreement and Employment Act 1955.</p> <p>The original copy kept by management demonstrated in workers’ origin language and signed by the worker.</p> <p>Onsite interview with sampled workers informed they been briefed on the employment conditions and benefits as stated in employment contract. They have also been handed a copy of the contract for own selves keeping and reference.</p> <p>Review sampled of nine (9) workers’ employment contract and payslips for April 2022, September 2022 and February 2023 verified paid within minimum wages requirement.</p> <p>Samples as follow.</p> <ol style="list-style-type: none"> 1. ID#xxx247, 880223-xx-xxxx, date of joined 04/07/2015 2. ID#xxx487, C814xxxx, date of joined 11/05/2019 3. ID#xxx542, C750xxxx, date of joined 30/01/2018 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		4. ID#xxx085, C573xxxx, date of joined 23/05/2015 5. ID#xxx400, AU53xxxx, date of joined 02/06/2019 6. ID#xxx042, U056xxxx, date of joined 28/09/2019 7. ID#xxx195, 011018-xx-xxxx, date of joined 07/03/2020 8. ID#xxx512, 921227-xx-xxxx, date of joined 01/08/2018 9. ID#xxx912, 881109-xx-xxxx, date of joined 01/02/2017 Review on the sample employee payslip for ID#xxx487, ID#xxx400 and ID#xxx042, with date of joined 11/05/2019, 02/06/2019 and 28/09/2019; sighted the information such as wages for daily rated. Other's information includes price bonus, dialog social attendance, phone reimbursement, insurance subsidy, sick leave, overtime, SOCSO (employer contribution) and deduction (union and electricity).	
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 -	Sime Darby Plantation Berhad monitor contractors' workers' payslip with employment contract agreed by contractor and workers as follow estates. Based on review of the sampled payslip for all contractors' workers verified, is according to the requirement, which is applicable includes minimum wages, EPF and SOCSO contributions.	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 -	Jabor POM registered all their workers into Employee Master Details Listing in SEMUA system. Review on the listing included workers' personal details such as full name, gender, date of birth, date join company, race, designation, and wages were available.	Complied

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4.4.5.6	<p>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>Jabor POM employed local and foreign workers and registered into Employee Master Details Listing in SEMUA system.</p> <p>Review on the listing, verified all workers are employed by Sime Darby Plantation Berhad 's mill's management.</p> <p>Review on nine (9) sampled employment contracts verified signature of workers on the contract with terms and conditions applied according to Collective Agreement and Employment Act 1955.</p> <p>Onsite interview with sampled workers informed they signed on the employment contract prior to work and extension contract where the original contract has expired.</p>	Complied
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>Jabor POM employed local and foreign workers and registered into Employee Master Details Listing in SEMUA system. Worker's attendance will be recorded daily in Mill Daily Attendance Report.</p> <p>Review on the attendance report for monthly April 2022, September 2022 and February 2023; verified mill management recorded the number workday and hours of overtime.</p>	Complied
4.4.5.8	<p>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.</p> <p>- Major compliance -</p>	<p>Jabor POM employed local and foreign workers and registered into Employee Master Details Listing in SEMUA system. Worker's attendance will be recorded daily in Mill Daily Attendance Report.</p> <p>Onsite interview with sampled workers informed working time and break time is according to employment contract. Overtime offered to workers is voluntarily upon mutually agreement between management and workers.</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>Jabor POM manage workers' payslip through SAP system. Daily attendance and total hours of overtime will be recorded into SAP</p>	Complied

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		<p>system. Wages and overtime were paid according to the Daily Attendance Report and productivity reports.</p> <p>Copy printed of the payslip will be kept to workers upon payday as evidence for reference. Refer to indicator 4.4.5.3.</p>	
4.4.5.10	<p>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 development, medical care provisions and improvement of social surroundings.</p> <p>- Minor compliance -</p>	<p>Sime Darby Plantation Berhad through Jabor POM provided to workers with free housing facilities amenities, free water supply, free medical facilities free medical facilities, monthly phone allowance and a beg rice every two months was provided to the workers.</p>	Complied
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.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad established Workers Housing Management Procedure 2022, Ver.01, dated 30/06/2022 as guidelines to continuously improve the living standards of our employee in the operations the management had established the housing repair and maintenance policy in the form of workers housing management procedure and a digital platform for workers to lodge their complaints with regards to housing, called the Oil Palm Pal Digital Housing Complaint system.</p> <p>To provide guidance to management in providing a safe, livable workers housing condition in accordance with Workers Minimum Standard of Housing & Amenities (Amendment) 2021 (Act 1604).</p> <p>To integrate all past policies related to workers housing & amenities management in the operating units including.</p> <ol style="list-style-type: none"> 1. Workers minimum standard of housing amenities guidelines – Jan 2015 2. IOM – employees housing inspection & welfare – Dec 2020 3. IOM – rules & regulations at employee house – June 2021 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>4. IOIM – Safe handling & storage of Petrol – Mar 2021</p> <p>5. IOM – Safe Fogging Procedure – June 2021.</p> <p>Jabor POM management has provided free housing facilities to all the workers. Basic amenities such as water and electricity were provided to the workers.</p>	
4.4.5.12	<p>The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has developed Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They seek to create a working environment with zero tolerance for sexual harassment and abuse and in which violence is never used to resolve issues or conflict.</p> <p>Gender Committee was established in Jabor POM to monitor if there is any case of sexual harassment reported. The mill conduct meeting on 23/06/2022, 17/08/2022, 19/09/2022, 19/10/2022, 19/12/2022, 17/02/2023 attended by all female staffs and workers.</p>	Complied
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>Sime Darby Plantation Berhad established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They respect the rights of their employees to form and join unions and bargain collectively.</p> <p>Social Dialogue was carried out by the management of Jabor POM on 16/12/2022 and 22/09/2022 attended by workers.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>Sighted the report from the Social Dialogue and the management has developed Social Dialogue Online Tracker System (SDOT) to update the progress of action taken for the issues raised by workers. The workers that involved in the Social Dialogue were NUPW representatives, Gender Committee representatives and others' nationalities representatives. Issues raised were resolved accordingly and interviewed with representatives confirmed that all the issues were resolved.</p> <p>Jabor POM conduct meeting with NUPW representative on 17/01/2023 to discuss the agenda on workers housing issues, overtime, medical benefits, safety at work, domestic waste collection, leave applicable to workers and personal protective equipment for workers at workplace.</p>	
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>Sime Darby Plantation Berhad established Human Rights Charter revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They recognize that protecting the wellbeing of children means safeguarding them from any form of maltreatment or exploitation, including child sex tourism, child trafficking and child pornography. They are eradicating child labour in all their supply chain and not employ anyone underage of 18 years.</p> <p>Review on Employee Master List, sighted with no evidence of employees below the age of 18 years hired for mill.</p> <p>Onsite interview with sampled workers informed Jabor POM has not employed any child labour in operation.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.4.6: Training and competency			
4.4.6.1	<p>All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training.</p> <p>- Major compliance -</p>	<p>All planned training activities were implemented either as a whole SOU 12 group or by individual operating units and its records were maintained and available for verification. Interview with the workers and staff indicated that they were aware on the SOP. Records of trainings were maintained by the estates as below training record :-</p> <p>First aid training dated 15/02/2023 Chemical handling safe procedure training dated 13/02/2023 HCV and RTE Training dated 13/02/2023 Fire Drill training dated 13/02/2023 Induction Training (ILO, COBC, Medical Access, working) dated 17/01/2023 Hearing conservation training dated 14/02/2023</p>	<p>Complied</p>
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>A formal training program on all aspects of MSPO requirements have been established and implemented to cover all employees. Training for various categories of operators, including all field and office staff, with regards to their duties and training needs had been reviewed and found acceptable.</p> <p>The training needs analysis are reviewed annually and discussed in the quarterly Safety and Health meetings.</p>	<p>Complied</p>
4.4.6.3	<p>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.</p> <p>- Minor compliance -</p>	<p>Training programme planned for year 2023 includes training for all categories of workers in Jabor POM. This training covered according to their job function and responsibility.</p>	<p>Complied</p>

Criterion / Indicator	Assessment Findings	Compliance	
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>Sime Darby Plantation Berhad has established environment policy documented in Group Sustainability and Quality Statement signed by Group Managing Director dated 2/12/2019 as well as Group Health, Safety & Environment (HSE) Policy signed by the Group Managing Director dated 05/05/2022.</p> <p>In the Policy stated as follows: Group Sustainability and Quality Statement: Minimizing Environmental Harm: i. Protecting and enhancing biodiversity and ecosystem ii. No deforestation and No new development on peat land iii. Enhancing resilience against climate change impact iv. Adopting responsible consumption and production</p> <p>Sighted the Syarat Syarat Lesen - Premis Kilang Kelapa Sawit Mentah, Clause 22 which stated the mill to conduct the Third Party Audit on Environment, twice a year. OFI is raised to the mill to improve on regarding the timing of the audit interval.</p>	<p>OFI</p>
4.5.1.2	<p>The environmental management plan shall cover the following: a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations</p> <p>- Major compliance -</p>	<p>The mill has established environmental management plan base on aspect and impacts analysis conducted.</p> <p>The environmental management plan was established based on Environmental Aspect Impact Identification and Environmental Impact Evaluation conducted and documented in Pollution</p>	<p>Complied</p>

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		<p>Prevention Plan. The EAI/EIE was reviewed by the estate management team.</p> <p>The EAI/EIE and management plan was reviewed on annually basis. Latest review was conducted on 01/01/2023 for all area of operation.</p>							
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 mill has established Environmental Management Plan FY 2023. The plan was reviewed on annually basis. Sighted the implementation of the management plan as follows:</p> <ol style="list-style-type: none"> 1. The mill to install the ESP for boiler chimney. 2. The mill to study the boiler fuel feeding control, to ensure no unburned fuel inside the boiler furnace. 3. Mill to ensure keeping the EFB stock low, by not exceeding 14 days stocks. <p>The mill has appointed 3rd party to conduct environmental audit as per compliance schedule. Reviewed the audit report no. JAS.JHQ600-3/1/16 (19) dated 07/11/2022 and AS (B) J31/152/000/084 Jld.10 (04) dated 16/05/2022.</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>Program to promote positive impact was documented in Pollution Prevention Plan.</p> <p>Among the promote positive impact as follows:</p> <ol style="list-style-type: none"> 1. The mill disposed EFB through field application as nutrient cycle strategy. Reviewed the records of EFB land application as to date February 2023 as follows: <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Month</th> <th>Ton</th> </tr> </thead> <tbody> <tr> <td>January 2023</td> <td>730.43</td> </tr> <tr> <td>February 2023</td> <td>1659.97</td> </tr> </tbody> </table>	Month	Ton	January 2023	730.43	February 2023	1659.97	Complied
Month	Ton								
January 2023	730.43								
February 2023	1659.97								

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Criterion / Indicator		Assessment Findings	Compliance
		<p>The mill has recorded the EFB evacuation for the year 2022 which are reported to Department of Environment in each quarters. Report is sighted.</p> <p>2. The mill has conducted training related to Environment</p>	
4.5.1.5	<p>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.</p> <p>- Major compliance -</p>	<p>The estates visited continuously provide training to the workers to create awareness regarding the environmental policy and management plan established. Sighted the training records as stated in criteria 4.4.6.1.</p> <p>Sample of training conducted is as the following:</p> <ol style="list-style-type: none"> 1. MSPO/RSPO/SCCS training dated 20/03/2022, which include the environment aspect in the training, training material and attendance list were sighted. 2. HCV & RTE training, Safety & Health, PPE, Food safety, dated 13/02/2023. 3. Chemical Handling Training, dated 13/02/2023. 	Complied
4.5.1.6	<p>The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed.</p> <p>- Major compliance -</p>	<p>The mill has discussed on environmental issue during Environmental Performance Monitoring Committee meeting where representative of the management and employee raised their concerns about environmental quality in the mill. Reviewed the minutes meeting conducted on 21/03/2022, 20/06/2022, 20/09/2022 and 20/12/2022. Mill has conducted the EPRC meeting for the year 2023, on 15/03/2023. On region basis, the management has conducted the Environmental Regulatory Compliance Monitoring Committee (ERCMC)</p>	Complied
<p>Criterion 4.5.2: Efficiency of energy use and use of renewable energy</p>			

Criterion / Indicator	Assessment Findings	Compliance																																																												
<p>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.</p> <p>- Major compliance -</p>	<p>The mill has established Diesel Management Plan. The estate has tabulated the data of non-renewable energy usage.</p> <p>1. The diesel reported monthly to head office through SAP system. The monitoring of non-renewable energy usage was conducted on monthly basis. Sighted the records as follows:</p> <table border="1" data-bbox="1137 619 1843 1121"> <thead> <tr> <th>Month</th> <th>Diesel/FFB</th> <th>Water/FFB</th> <th>Electric/FFB</th> </tr> </thead> <tbody> <tr><td>Jan 22</td><td>4.13</td><td>5.70</td><td>218.58</td></tr> <tr><td>Feb 22</td><td>0.55</td><td>1.89</td><td>53.43</td></tr> <tr><td>Mar 22</td><td>0.29</td><td>2.07</td><td>40.32</td></tr> <tr><td>Apr 22</td><td>0.30</td><td>2.27</td><td>47.58</td></tr> <tr><td>May 22</td><td>0.38</td><td>2.01</td><td>44.89</td></tr> <tr><td>Jun 22</td><td>0.30</td><td>1.56</td><td>37.88</td></tr> <tr><td>Jul 22</td><td>0.32</td><td>1.49</td><td>38.00</td></tr> <tr><td>Aug 22</td><td>0.35</td><td>0.87</td><td>33.02</td></tr> <tr><td>Sep 22</td><td>0.24</td><td>1.41</td><td>33.52</td></tr> <tr><td>Oct 22</td><td>0.24</td><td>1.14</td><td>33.14</td></tr> <tr><td>Nov 22</td><td>0.28</td><td>1.34</td><td>30.49</td></tr> <tr><td>Dec 22</td><td>0.24</td><td>1.20</td><td>33.39</td></tr> <tr><td>Jan 23</td><td>0.38</td><td>1.83</td><td>39.86</td></tr> <tr><td>Feb 23</td><td>0.33</td><td>1.60</td><td>36.11</td></tr> </tbody> </table> <p>2. The mill used shell and fiber as renewable fuel for boiler. Reviewed the power generated per CPO produced as to-date February 2023. The record of Fibre and Shell.</p> <p>Mill management has included the baseline value in each record. It was noted that the mill was conducting the mill inspection in the month of January 2022, thus the consumption of diesel, water and</p>	Month	Diesel/FFB	Water/FFB	Electric/FFB	Jan 22	4.13	5.70	218.58	Feb 22	0.55	1.89	53.43	Mar 22	0.29	2.07	40.32	Apr 22	0.30	2.27	47.58	May 22	0.38	2.01	44.89	Jun 22	0.30	1.56	37.88	Jul 22	0.32	1.49	38.00	Aug 22	0.35	0.87	33.02	Sep 22	0.24	1.41	33.52	Oct 22	0.24	1.14	33.14	Nov 22	0.28	1.34	30.49	Dec 22	0.24	1.20	33.39	Jan 23	0.38	1.83	39.86	Feb 23	0.33	1.60	36.11	<p>Complied</p>
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Criterion / Indicator		Assessment Findings	Compliance													
		electric consumption value to the unit of FFB is high compared to other months.														
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 mill has established the direct usage of non-renewable energy such as diesel and electricity. The estimation figure is available in the budget book.	Complied													
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	The mill used shell and fiber as fuel for boiler. The power generated from the turbine will power the whole mill operation. Mill has installed the solar light at housing compound.	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 -	<p>The mil has identified the waste products and source pollution and documented in Waste Management Plan. The plan was reviewed on annually basis. The waste has been identified as follows:</p> <table border="1"> <thead> <tr> <th>Type</th> <th>Item Description</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Scheduled Waste</td> <td>Used lubricant, used hydraulic oil, batteries, rags, used lubricant container, spent chemical container</td> </tr> <tr> <td>Clinical Waste</td> </tr> <tr> <td rowspan="2">Domestic waste</td> <td>Rubbish</td> </tr> <tr> <td>Sewage</td> </tr> <tr> <td>Industrial Waste</td> <td>Scrap Iron</td> </tr> <tr> <td rowspan="2">Recycle waste</td> <td>POME</td> </tr> <tr> <td>EFB</td> </tr> </tbody> </table>	Type	Item Description	Scheduled Waste	Used lubricant, used hydraulic oil, batteries, rags, used lubricant container, spent chemical container	Clinical Waste	Domestic waste	Rubbish	Sewage	Industrial Waste	Scrap Iron	Recycle waste	POME	EFB	Complied
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Recycle waste	POME															
	EFB															

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Criterion / Indicator		Assessment Findings	Compliance										
4.5.3.2	<p>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 mill has established management Plan base on the identification and source of pollutions and the documented in Waste management Plan FY 2023 and were available for review. In the management plan stated the type of waste, description, source of pollution, action to be taken and person responsible.</p> <ul style="list-style-type: none"> a) The mill disposed EFB through field application as nutrient cycle strategy. Reviewed the records of EFB land application as to date February 2023. b) The mill used shell and fiber as renewable fuel for boiler. Reviewed the power generated per CPO produced as to-date February 2023. c) The mill maintains the records of scheduled waste inventory generated in BIN card and notified to DOE through ESWISS. Reviewed the inventory of schedule waste records for the month of January, February and March 2023. 	Complied										
4.5.3.3	<p>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>- Major compliance -</p>	<p>Procedure for Scheduled Waste Management was established (SD/SDP/PSQM (ESH)/203-EN1 dated 26/2/2016. Proper disposal of waste material is carried out as per the company procedures.</p> <p>Estate visited also have a proper Scheduled Waste Store for storing scheduled waste until time of disposal by DOE authorized waste disposal contractor. Stores for scheduled waste were inspected during site visit.</p> <p>Sighted the latest disposal records as follows:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>SW</th> <th>Consignment note no</th> </tr> </thead> <tbody> <tr> <td rowspan="3">06/12/2022</td> <td>305</td> <td>2022120613SLF91V</td> </tr> <tr> <td>306</td> <td>20221206132DBEUA</td> </tr> <tr> <td>322</td> <td>2022120613UHC38S</td> </tr> </tbody> </table>	Date	SW	Consignment note no	06/12/2022	305	2022120613SLF91V	306	20221206132DBEUA	322	2022120613UHC38S	Complied
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	306	20221206132DBEUA											
	322	2022120613UHC38S											

Criterion / Indicator		Assessment Findings			Compliance
			110	2022120613Y9WR24	
4.5.3.4	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse. - Minor compliance -	Domestic wastes were collected at 3 times a week and disposed at landfill located in Municipal Disposal Area Dewan Bandaraya Kuantan.			Complied
Criterion 4.5.4: Reduction of pollution and emission including greenhouse gas					
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	The mill has conducted assessment of all polluting activities in the Environmental Aspect Impact and Environmental Impact Evaluation. A management plan has been established based on the significant aspect and DOE license compliance schedule which include documented in Pollution prevention Plan.			Complied
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	A management plan has been established based on the significant aspect and DOE license compliance schedule which include documented in Pollution prevention Plan. The plan was reviewed on annual basis. Reviewed the implementation of the management plan as follows: 1. The mill continuously provided training on no open burning and segregation of waste to the workers. 2. Mill to send effluent sample every month to lab in order to monitor the effluent performance. 3. Mill to monitor the EFB Leachate.			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.	Treated POME discharge was regularly monitored as prescribed under Compliance Schedule License no. 006385. Limit of Biochemical Oxygen Demand (BOD) discharge is 100 mg/l for water course. Regular monitoring was done on monthly basis and every quarterly			Complied

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Criterion / Indicator		Assessment Findings	Compliance																	
	- Major compliance -	<p>via Quarterly return form to DOE for compliance. Sighted the sample of Monthly effluent result as follows:</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Test</th> <th>Results</th> </tr> </thead> <tbody> <tr> <td rowspan="3">February 2023 13/02/2023</td> <td>pH</td> <td>7.94</td> </tr> <tr> <td>BOD</td> <td>11.00</td> </tr> <tr> <td>Suspended Solid</td> <td>40.00</td> </tr> <tr> <td rowspan="3">January 2023 16/01/2023</td> <td>pH</td> <td>8.12</td> </tr> <tr> <td>BOD</td> <td>13.00</td> </tr> <tr> <td>Suspended Solid</td> <td>80.00</td> </tr> </tbody> </table> <p>The effluent analysis confirms with condition prescribed under Compliance Schedule.</p>	Month	Test	Results	February 2023 13/02/2023	pH	7.94	BOD	11.00	Suspended Solid	40.00	January 2023 16/01/2023	pH	8.12	BOD	13.00	Suspended Solid	80.00	
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	BOD	13.00																		
	Suspended Solid	80.00																		
Criterion 4.5.5: Natural water resources																				
4.5.5.1	<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 (<i>e.g.</i> 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 mill has established water management plan documented in Environmental Management Plan under section Water Management. The plan was reviewed on annually basis. The plan focusing on monitoring of water quality of main water inlet and outlet for pollutants from mill's operations, monitor the quality of water for domestic usage and monitor the usage of treated water and monitor usage by flowmeter. Reviewed the implementation of the management plan as follows:</p> <ol style="list-style-type: none"> 1. The estate conducted water sampling for river water at sampling point agreed by DOE as per compliance schedule requirement on monthly basis and reported to DOE. Reviewed the water sampling records: <table border="1"> <thead> <tr> <th>Date</th> <th>Test Report No</th> <th>Result</th> </tr> </thead> <tbody> <tr> <td>01/03/2023</td> <td>IE281/2023</td> <td>pH:</td> </tr> </tbody> </table>	Date	Test Report No	Result	01/03/2023	IE281/2023	pH:	Complied											
Date	Test Report No	Result																		
01/03/2023	IE281/2023	pH:																		

Criterion / Indicator		Assessment Findings			Compliance
				6.51,6.42, 6.33, 6.27 The result is against the requirement which stated that the pH shall be between 6.6 to 9.0. The management has conducted the investigation and correction and will see the result in April 2023	
		03/03/2023	ML154/2023	E.Coli – ND Total Coliform - ND	
		2. The mill monitor the water consumption per FFB process on monthly basis. reviewed the records as listed at 4.5.2.1 3. Mill have conducted briefing on saving the water during the MSPO/RSPO/SCCS training, and during morning briefing.			
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 -	Treated POME discharge was regularly monitored as prescribed under Compliance Schedule License no. 004060. Limit of Biochemical Oxygen Demand (BOD) discharge is at 100 mg/l as per the Jadual Kedua, Peraturan Peraturan Kualiti Alam Sekeliling (Premis Yang Ditetapkan) (Minyak Kelapa Sawit Mentah) 1977 for water ways discharge. Regular monitoring was done on monthly basis and every quarterly via Quarterly return form to DOE for compliance. The effluent analysis confirms with condition prescribed under Compliance Schedule.			Complied
4.6 Principle 6: Best Practices					
Criterion 4.6.1: Mill Management					

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Criterion / Indicator		Assessment Findings	Compliance
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	The mill processing system is documented in the Sustainable Plantation Management (SPMS) Version 1 dated 01/11/2008 and Mill Quality Management System (MQMS) version 1 dated 01/11/2008. These documents provide guidelines and standards in the mill operations. As per verification on implementation of procedure, the company will check the implementation base on monitoring by Structured Oil Recovery Assessment (SORA) dated 31/10/2022.	Complied
4.6.1.2	All palm oil mills shall implement best practices. - Major compliance -	The monitoring of the mill process is made through the shift supervision headed by the Mill Engineer. All process parameters are documented and summarized in a daily report. The external monitoring is made through visit by Regional General Manager, and GSD. This is to ensure compliance to Policies, procedures in relation mill operations, financial, OSH, welfare among others.	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 annual business plan is available. The document is in the form of annual budget and the projection for 5 years (Budget year, PY2, PY3, PY4, PY5) prepared as guidance for future planning. The business plan contains. <ul style="list-style-type: none"> • FFB processed production of CPO & CPK. • Component of operating expenditure includes - process labor, - maintenance external/maintenance parts -consumable/EVIT, - admin cost/labor overhead. Inclusive in the business plan is also Capital Expenditure (CAPEX) among others replacement/ upgrading of building/machinery, workers amenities for the mill. The Management Plan for 2023 was	Complied

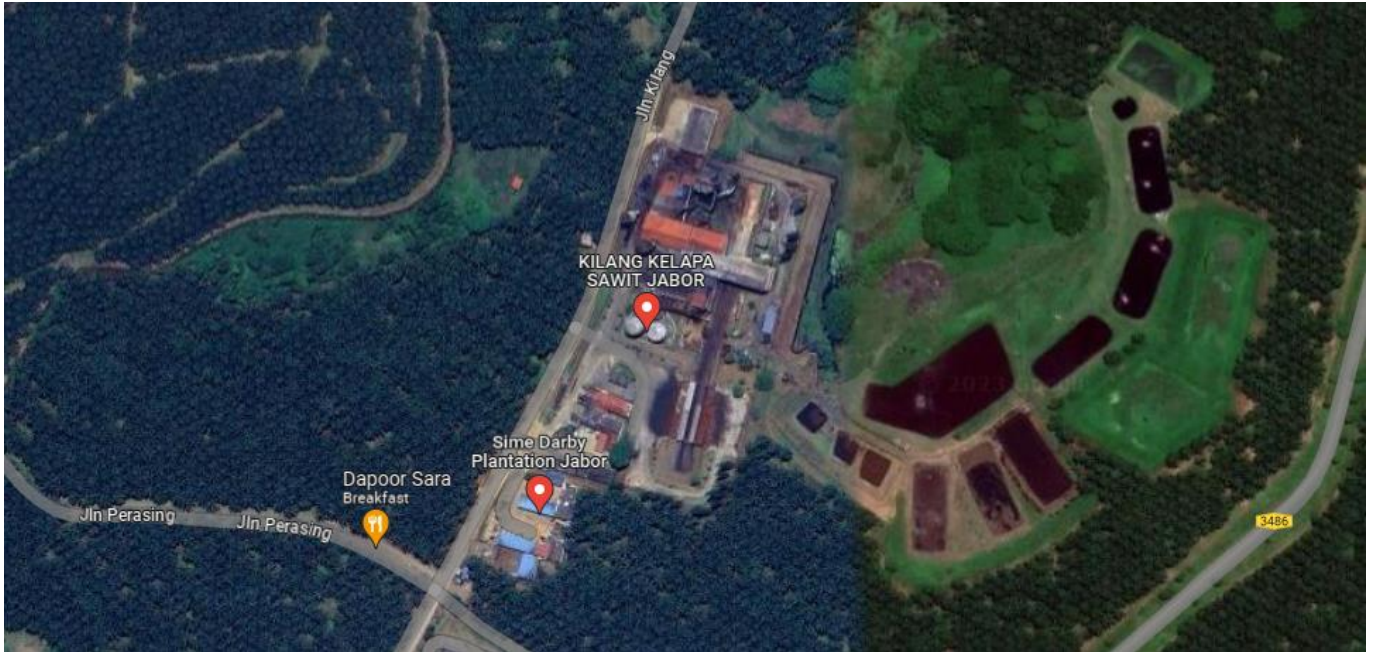
Criterion / Indicator		Assessment Findings	Compliance
		sighted and verified. A calculation of seeking the profitability quantum was also sighted. This is a standard format provided from the Regional CEO to the Manager and treated in high confidentiality.	
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	Pricing mechanism is available in the contract under Transport Rate adjustment mechanism (appendix 2). All tender and pricing exercises are handled by the HQ management. Projects are tendered from the approved vendors registered with HQ.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Sighted the payment records is available for review. The sample payment details are as below: Invoice: Document 8700000085 dated 28/02/2023 Payment: Document 1600003796 dated 17/03/2023 Verified that the payment was conducted in timely manner as the agreement in the contract.	Complied
Criterion 4.6.4: Contractor			
4.6.4.1	In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them.	Complied
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Agreed contracts available as per sample provided by the management for following: 1. Nxxxxxxxx Ixxxxxxxxxxx (M) Sdn Bhd, Transporter for CPO from mill. Agreement refer T/SDPB/PEN/CPO/0720/003 dated 12/12/2020 valid until 31/10/2023.	Complied

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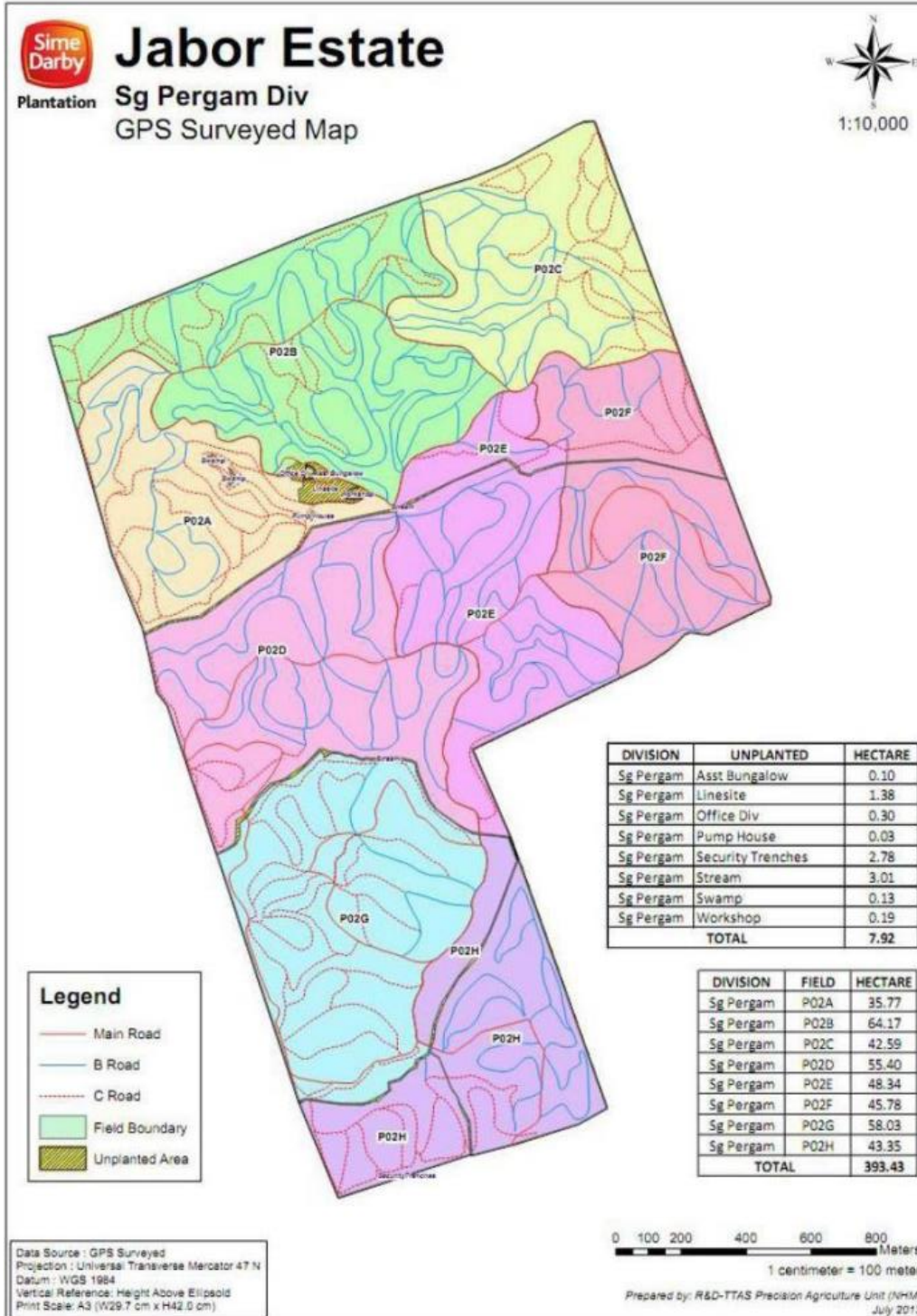
Criterion / Indicator		Assessment Findings	Compliance
4.6.4.3	The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required. - Minor compliance -	All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them dated document 07/03/2023.	Complied

Appendix C: Location and Field Map

Jabor POM



Jabor Estate



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