

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- Initial Assessment**
- Annual Surveillance Assessment (1 & 2)**
- Recertification Assessment** (Choose an item.)
- Extension of Scope**

Client Company name (Parent Company): SIAT SA
Client company Address: Romboutsstraat 6-8, 1932 Sint-Stevens-Woluwe, Belgium
Certification Unit: SNL Siat Nigeria Limited SNL Palm Oil Mill Location of Certification Unit: Ubima Estate, Km 6 Elele / Owerri Road Port Harcourt, River State, Nigeria
Date of Final Report: 21/10/2021

TABLE of CONTENTS	Page No
Section 1: Scope of the Assessment.....	3
1. Company Details	3
2. Certification Information	3
3. Other Certifications.....	4
4. Location(s) of Mill & Supply Bases	4
5. Description of Supply Base	4
6. Plantings & Cycle.....	4
7. Summary of Certified Tonnage of FFB (Own Certified Scope)	5
8. Summary of Certified Tonnage of FFB (from other certified unit(s))	5
9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate).....	5
10. Certified Tonnage	7
11. Summary of Actual Volume sold	8
12. Independent Smallholders Certified Tonnage / Volume	9
13. Independent Smallholders Actual Sold Tonnage / Volume	10
Section 2: Assessment Process	11
2.1 Assessment Methodology, Programme, Site Visits.....	11
2.2 BSI Assessment Team	12
1.3 Assessment Plan.....	14
Section 3: Assessment Findings	21
3.1 Multiple Management Units and Time Bound Plan.....	21
3.2 Progress of scheme smallholders and/or outgrowers.....	23
3.3 Details of Nonconformities	25
3.3.1 Status of Nonconformities Previously Identified and Observations.....	41
3.3.2 Summary of the Nonconformities and Status.....	44
3.4 Stakeholders and previous land owner / user consultation.....	44
3.5 Impartiality and conflict of interest	47
Formal Signing-off of Assessment Conclusion and Recommendation	48
Appendix A: Summary of Findings	49
Appendix B: GHG Reporting Executive Summary	136
Appendix C: Location & Field Map of Ubima Estate.....	138
Appendix D: Location & Field Map of Elele Estate.....	139
Appendix E: List of Smallholder Registered and sampled.....	140
Appendix F: List of Abbreviations	141

Section 1: Scope of the Assessment

1. Company Details			
Parent Company	SIAT SA		
RSPO Membership Number	1-0005-04-000-00	Membership Approval Date	02/08/2004
Address	Romboutsstraat 6-8, 1932 Sint-Stevens-Woluwe, Belgium		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	SNL Siat Nigeria Limited SNL Palm Oil Mill		
Location / Address	Ubima Estate, Km 6 Elele / Owerri Road Port Harcourt, River State, Nigeria		
Website	www.siatnigeria.com		
Management Representative	Florent Robert	E-mail	Florent.robort@siat-group.com
Telephone	+233 243200233	Facsimile	-

2. Certification Information			
Certificate Number	RSPO 700703	Certificate Start Date	03/10/2019
Date of First Certification	03/10/2019	Certificate Expiry Date	02/10/2024
Scope of Certification	Production of Palm Oil and Palm Kernel		
Visit Objectives	<ul style="list-style-type: none"> • Determination of the conformity of the client's management system, or parts of it, with audit criteria. • Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements. • Additional 50% coverage to cover remaining 70% of undelivered ASA 1 (2020) 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 1, ASA2) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input type="checkbox"/> Choose an item. <input checked="" type="checkbox"/> Nigeria National Interpretation 2021 for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input type="checkbox"/> Identity Preserved; <input checked="" type="checkbox"/> Mass Balance	Mill Capacity	60 MT
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
Nil	N/A	N/A	N/A

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
SNL Palm Oil Mill	Ubima Estate, KM6/ Elele Owerri Road, Port Harcourt, Rivers State, Nigeria	5° 09' 52.5" N	6° 55' 04.3" E
Ubima Estate	Ubima Estate, Elele Owerri Road Port Harcourt, Rivers State Nigeria	5° 09' 59.1" N	6° 54' 59.1" E
Elele Estate	Elele Estate, Elele Owerri Road Port Harcourt, Rivers State Nigeria	5° 07' 41.3" N	6° 44' 19.0" E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No (no change in total planted area)		<input type="checkbox"/> Yes (please refer to Principle 7 for details)		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Ubima Estate	9,536.00	48.10	963.00	10,547.10	90.41%
Elele Estate	5,686.15	287.00	727.00	6,700.15	84.87%
Total	15,222.15	335.10	1,690.00	17,247.25	88.26%

6. Plantings & Cycle							
Estate / Smallholders	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Ubima Estate	1,956.00	-	-	-	7,580.00	7,580.00	1,956.00
Elele Estate	3,108.15	2,578.00	-	-	-	2,578.00	3,108.15
Total (ha)	5,064.15	2,578.00	-	-	7,580.00	10,158.00	5,064.15

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage / year			
	Estimated (*Oct 2019 – May 2021)	Actual (Oct 2019 – May 2021)		**Forecast (Oct 2021 – Sep 2022)
		Current license period (Oct 2019 – Sep 2020)	Extended license period (Oct 2020 – May 2021)	
Ubima Estate	96,066.67	56,682.81	37,788.54	50,383.00
Elele Estate	3,505.43	1,899.91	1,266.61	32,106.00
Total	*** 99,572.10	97,637.87		82,489.00

Note:
 * Original estimated (forecast) period from July 2019 to June 2020 was changed to Oct 2019 to Sep 2020 since certificate effective from 3/10/2019. Additional extended estimated included until the month before this audit conducted since on-site ASA 1 2020 was unable to be conducted due to COVID-19, only remote audit done
 ** Higher yield expected in Elele Estate with the implementation of sickle use for harvesting replacing machete
 *** Approved volume extension 15/9/2020: FFB: 0.1 mt; CPO: 4,500 mt; PK: 3,500 mt; 14/10/2021: FFB: 40,000 mt; CPO: 5,500 mt; PK: 4,500 mt

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage / year			
	Estimated (Oct 2019 – May 2021)	Actual (Oct 2019 – May 2021)		Forecast (Oct 2021 – Sep 2022)
		Current license period (Oct 2019 – Sep 2020)	Extended license period (Oct 2020 – May 2021)	
Nil		N/A	N/A	
Total		N/A		

Note: -

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage / year			
	Estimated (Oct 2019 – May 2021)	Actual (Oct 2019 – May 2021)		Forecast (Oct 2021 – Sep 2022)
		Current license period (Oct 2019 – Sep 2020)	Extended license period (Oct 2020 – May 2021)	
External FFB suppliers	N/A	16,600.37	16,840.58	N/A
Total	N/A	33,440.95		N/A

Note: -

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	Oct-19	530.48	422.95	953.43
2	Nov-19	331.13	261.00	592.13
3	Dec-19	240.79	145.88	386.67
4	Jan-20	1,851.00	477.60	2,328.61
5	Feb-20	2,765.98	2,649.55	5,415.53
6	Mar-20	3,755.48	4,133.86	7,889.34
7	Apr-20	4,110.40	3,613.49	7,723.89
8	May-20	12,500.54	1,447.98	13,948.52
9	Jun-20	8,735.31	1,034.28	9,769.59
10	Jul-20	4,016.92	840.44	4,857.36
11	Aug-20	2,700.36	830.62	3,530.98
12	Sep-20	2,328.30	742.72	3,071.02
13	Oct-20	1,694.07	508.42	2,202.49
14	Nov-20	1,057.46	313.74	1,371.20
15	Dec-20	768.97	175.36	944.33
16	Jan-21	5,911.14	574.12	6,485.26
17	Feb-21	8,833.12	3,184.98	12,018.10
18	Mar-21	11,993.06	4,969.24	16,962.30
19	Apr-21	13,126.48	4,343.72	17,470.20
20	May-21	10,386.88	2,771.00	13,157.88
TOTAL		97,637.87	33,440.95	131,078.83
Note: -				

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

10. Certified Tonnage				
	Estimated (Oct 2019 – May 2021)**	Actual (Oct 2019 – May 2021)		**Forecast (Oct 2021 – Sep 2022)
		<i>Current license period (Oct 19 – Sep 20)</i>	<i>Extended license period (Oct 20 – May 21)</i>	
FFB	***99,572.10	58,582.72	39,055.15	82,489.00
TOTAL	N/A	97,637.87		N/A
Cruel Palm Oil	(OER: 19.30 %)	(OER: 15.07 %)		(OER: 16.00 %)
		8,723.15	5,990.42	
TOTAL	19,215.79	14,713.57		13,198.24
Palm Kernel	(KER: 11.44 %)	(KER: 7.50 %)		KER: 6.50 %)
		4,393.70	2,929.14	
TOTAL	11,395.60	7,322.84		5,361.79

Note:
 ** Additional extended estimation calculated based on OER & KER estimated has been included until the month before this audit conducted since on-site ASA 1 2020 was unable to be conducted due to COVID-19, only remote audit done
 ,* refer note Table7

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (mt)	Certified PK (mt)
1	Oct-19	80.05	39.79
2	Nov-19	49.97	24.83
3	Dec-19	36.34	18.06
4	Jan-20	279.32	138.83
5	Feb-20	417.39	207.45
6	Mar-20	566.70	281.66
7	Apr-20	620.26	308.28
8	May-20	1,866.33	937.54
9	Jun-20	1,318.16	655.15
10	Jul-20	606.15	301.27
11	Aug-20	407.48	202.53
12	Sep-20	351.34	174.62
13	Oct-20	255.64	127.06
14	Nov-20	159.57	79.31
15	Dec-20	116.04	57.67
16	Jan-21	891.99	443.34

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

17	Feb-21	1,332.92	662.48
18	Mar-21	1,809.75	899.48
19	Apr-21	1,980.79	984.47
20	May-21	1,567.38	779.02
TOTAL		14,713.57	7,322.84

Note: -

11. Summary of Actual Volume sold

Current License period (Oct 2019 – Sep 2020)

	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	-	-	-	-	-
PK (MT)	3,395.60	-	-	-	3,395.60
Credits	4,000.00	-	-	-	4,000.00

Extended License period (Oct 2020 – May 2021)

CPO (MT)	-	-	-	-	-
PK (MT)	3,500.00	-	-	-	3,500.00
Credits	8,000.00	-	-	-	8,000.00

Note:

Conventional is RSPO certified material but sold as non-RSPO.

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)

No.	Buyers Name	Palmtrace Trading License Number	Certified CPO Sold (mt)	Certified PK Sold (mt)
1	A	CB91927	-	2,500.00
2	A	CB91927	-	1,000.00
3	A	CB91927	-	3,114.60
4	A	CB91927	-	281.00
TOTAL			-	6,895.60

Note: -

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

11B. Records of CPO & PK Sold under other schemes since the last audit (if any)				
No.	Buyers Name	Scheme Name	CPO Sold (mt)	PK Sold (mt)
Nil	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A

Note: -

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (mt)	PK Sold (mt)
Nil	N/A	N/A	N/A
TOTAL		N/A	N/A

Note: -

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold (mt)
1	B	CB91927	4,000.00
2	B	CB91927	8,000.00
TOTAL			12,000.00

Note: -

12. Independent Smallholders Certified Tonnage / Volume									
Phase	Estimated			Actual			Forecast		
	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			-			-			-
IS-CSPO	-	-		-	-		-	-	
IS-CSPKO	-	-		-	-		-	-	
IS-CSPKE	-	-		-	-		-	-	

13. Independent Smallholders Actual Sold Tonnage / Volume						
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	IS-CSPK	IS-CSPKE
Current License period (Oct 2019 – Sep 2020)						
Credits				-	-	-
Physical	-	-	-			

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)
Suite 29.01 Level 29, The Gardens North Tower,
Mid Valley City, Lingkaran Syed Putra,
59200 Kuala Lumpur, Malaysia.
Tel +60 (3) 9212 9638 Fax +60 (3) 9212 9639
Representative: Nicholas Cheong (Nicholas.Cheong@bsigroup.com)
Website: www.bsigroup.com

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 is the UK's National Standards Body. BSI provides independent, third-party certification of management systems. BSI is ASI Accredited (ASI-ACC-067) to conduct RSPO assessment since 31/10/2014 with accredited office located at Kuala Lumpur, Malaysia.

2.1 Assessment Methodology, Programme, Site Visits

The facilitated on-site remote assessment was conducted on 28/6/2021 – 2/7/2021. The audit programme is included as Section 2.3. Due to the COVID-19 pandemic, this assessment involved a partial remote audit as allowed by RSPO Secretariat – RSPO P&C On-site & Remote Audits dated 24th March 2020. The remote audit was conducted on 3/7/2020.

The approach to the audit was to treat the mill and supply base as an RSPO Certification Unit. A range of occupational health and safety, environmental, best practice management, and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas, local communities engagement and workers welfare and safety.

The Critical NC close out remote assessment was conducted on 24/9/2021. The audit programs are included in Section 2.3.

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. Nigeria National Interpretation 2021 of the RSPO P&C 2018 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The minimum sample size is four estates. Sample size for certification unit with more than four (4) estates were determined based on formula $N = (\sqrt{y}) \times (z)$ where y is the number of estates and where z is the multiplier defined by risk assessment. While, the sampling of smallholders were based on the formula $(\sqrt{y}) \times (z)$; where y is total number of group member and where z is the multiplier defined by the risk assessment. The sampled smallholder listed in Appendix E.

Meetings were held with stakeholders to seek their views on the performance of the company with respect to the RSPO 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 3.4.

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

The non-conformities for this audit are detailed in Section 3.3 and unless it is stated in this section, all previous nonconformities including minor nonconformities are remains closed.

This report is structured to provide a summary of assessment finding as provided in Appendix A. The assessment was conducted based on risk based approach sampling and therefore nonconformities may exist.

For Initial, Re-certification and Extension of Scope assessment, the report was externally reviewed by approved external peer reviewer prior to certification decision by BSI.

For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

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

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Certification)	Year 2 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 3)	Year 5 (ASA 4)
SNL Palm Oil Mill	✓	✓	✓	✓	✓
Ubima Estate	✓	✓	✓	✓	✓
Elele Estate	✓	✓	✓	✓	✓

Tentative Date of Next Visit: June 1, 2022 - June 3, 2022

Total Number of Mandays: 10

2.2 BSI Assessment Team

Name	Role	Competency
Hafriazhar Mohd. Mokhtar	Team Leader	<p>Education: Bachelor of Engineering (Hons.) Chemical Engineering, UTM</p> <p>Work Experience: Near 20 years of working experience in multiple engineering disciplines emphasized on science, technology and sustainability. He acquired many skills from being involved in various industrial environments ranging from construction, plantation and mining before shifted into auditing. In short, his career began as Environmental Officer (2002-2003) in construction, Mill Engineer (2003-2008) in plantation, Project Control Engineer (2008-2011) in mining and Auditor/Client Manager (2011-present) in certifications auditing.</p> <p>Training attended: Social Auditing & SMETA Training (2021), ISO 45001 LA Training (2018), MSPO LA Training (2017), RSPO SCCS LA Training (2016), RSPO P&C LA Training (2015), ISO 9001 LA Training (2013), ISO 50001 LA Training (2012), ISO 14001 LA Training (2011)</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of legal, mill best practices, estate best practices, safety and health land legal issue and RSPO supply chain requirements</p> <p>Language proficiency: Bahasa Malaysia and English</p>
Hu Ning Shing	Team Member	<p>Education: Bachelor Degree in Science majoring in Applied Chemistry, graduated from University of Malaya on 2011</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>Work Experience: She has 5 years working experience in rubber and palm oil industry. She also has the experiences as auditor for several standards including ISO 9001, MSPO and RSPO in her previous certification body</p> <p>Training attended: ISO 9001 Lead Auditor Course on 2016, Endorsed RSPO P&C Lead Auditor Course in 2012 and Endorsed RSPO SCCS Lead Auditor Course in 2015, Endorsed MSPO Auditor, MSPO SCCS Lead Auditor Course in 2019, RSPO Social Audit Training in 2019 and SMETA Requirements Training in 2021.</p> <p>Aspect covered in this audit: During this assessment, she assessed the Policy and commitment, Social requirements, contract agreement, human rights, workers' welfare, Stakeholder Consultation, Legal Requirements, land & Legal issue and RSPO supply chain requirements</p> <p>Language proficiency: Fluent in English, Bahasa Malaysia and Chinese</p>
<p>Muhammad Fadzli Masran</p>	<p>Team Member</p>	<p>Education: He holds Bachelor Degree in Forestry Science, graduated from University Putra Malaysia</p> <p>Work Experience: He started his career as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day to day plantation operations. In his career at Kulim Plantation, Fadzli had accumulated more than 10 years of sustainability implementation experience including workers' welfare, workers' occupational, health & safety, environment conservation and protection at buffer areas and continuous improvement management plans. Fadzli had accumulated auditing experience when he was the internal auditor for ISO 9001 and ISO 14001 at Kulim Plantations.</p> <p>Training attended: He has completed ISO IMS 9001, 14001, 45001 (OHS 18001) Lead Auditor Course in April 2018, endorsed RSPO Lead Auditor Course in July 2018, MSPO Lead Auditor Course in October 2018, endorsed RSPO Supply Chain Certification training course in January 2019, MSPO Supply Chain Certification System (SCCS) Auditor training Course (MPOCC Endorsed), CQI and IRCA Certified ISO 9001:2015 Lead Auditor Training Course in April 2019, HCV and GIS Training in November 2019 and SMETA Requirements Training in April 2021.</p> <p>Aspect covered in this audit: During this assessment, he assessed the aspects of Economic management plan, mill best practices, estate best practices, natural and biodiversity conservation, Waste management, GHG, HCV, and RSPO supply chain requirements.</p> <p>Language proficiency: Fluent in Bahasa Malaysia and English.</p>

Accompanying Persons:

Name	Role
Dr. Adesoji Akinwumi Adeyemi	Facilitator & Local Technical Expert to assist Hafriazhar Mohd. Mokhtar
Dolapo Adewole	Facilitator to assist Hu Ning Shing
Olalekan T. Aduloju	Facilitator to assist Muhammad Fadzli
Nicholas Cheong	BSI Observer
Azrul Wan Azizan	BSI Observer
Garry MacInnes from ASI	ASI Observer

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

1.3 Assessment Plan

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

Facilitated On-Site Remote Assessment:

Date	Local Nigeria	Subjects	HMM & AA	HNS & DA	MFM & OA
Wednesday, 16/6/2021	11:00 AM – 12:00 PM	Online teleconference trial	✓	✓	✓
Monday, 28/6/2021 Day 1	9:00 AM – 9:30 AM	Opening meeting • Opening presentation by audit team leader • Confirmation of assessment scope and finalize audit plan	✓	✓	✓
	9:30 AM – 1:00 PM	SNL POM Site visit - Observations on mill best practices and management of environment, OHS & supply chain: FFB receiving until CPO & PK production wastes management, ETP, smoke emissions, workshop, chemicals handling & storage, laboratory, workers housing & facilities, clinic.	✓	✓	✓
	1:00 PM – 2:00 PM	Lunch break	✓	✓	✓
	2:00 PM – 4:30 PM	SNL POM Document Review P1 – P7: • Compliance with legal and other requirements • Right to use land • Risk assessment documents e.g. SEIA, HIRARC, HCV, HCS • Risk assessments management & action plans including records of implementation • Standard and Safe Operating Procedures & training records • Records of request & complaint management • Monitoring records related to environment & OHS • Business & management plan • Employees affair – wages, welfare, social policies implementation, etc. • Management of contractors, vendors, suppliers, etc. • Stakeholders consultation records • Contributions to community development • Supply chain implementation • Management review and continuous improvement plan	✓	✓	✓

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Date	Local Nigeria	Subjects	HMM & AA	HNS & DA	MFM & OA
	4:30 PM – 5:00 PM	Auditors & Facilitators Discussion Day 1 Interim Closing Briefing	✓	✓	✓
Tuesday, 29/6/2021 Day 2	9:00 AM – 1:00 PM	<u>SNL POM</u> Continue with Document Review P1 – P7	✓	✓	✓
	10:00 AM – 12:00 PM	<u>Stakeholder consultation</u> Consultation with relevant stakeholders which consists of various categories such as government agencies/enforcers, NGO, contractors, suppliers, workers representative, surrounding communities (e.g. neighbouring premises, villages, etc.)	-	✓	-
	1:00 PM – 2:00 PM	Lunch break	✓	✓	✓
	2:00 PM – 4:30 PM	<u>Ubima Estate</u> Document Review P1 – P7: <ul style="list-style-type: none"> • Compliance with legal and other requirements • Right to use land • Risk assessment documents e.g. SEIA, HIRARC, HCV, HCS • Risk assessments management & action plans including records of implementation • Standard and Safe Operating Procedures & training records • Records of request & complaint management • Monitoring records related to environment & OHS • Business & management plan • Replanting programme • Employees affair – wages, welfare, social policies implementation, etc. • Management of contractors, vendors, suppliers, etc. • Stakeholders consultation records • Contributions to community development • Continuous improvement plan 	✓	✓	✓
	4:30 PM – 5:00 PM	Auditors & Facilitators Discussion Day 2 Interim Closing Briefing	✓	✓	✓
Wednesday, 30/6/2021 Day 3	9:00 AM – 1:00 PM	<u>Ubima Estate</u> Field visit: <ul style="list-style-type: none"> • Harvesting & evacuation • Pesticides application • Fertilizers application • Agrochemicals store • Workshop 	✓	-	-

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Date	Local Nigeria	Subjects	HMM & AA	HNS & DA	MFM & OA
		Field visit: <ul style="list-style-type: none"> Workers housing quarters and facilities e.g. water & electricity supply, recreational facilities, etc. Clinic Interview with sampled employees 	-	✓	-
		Field visit: <ul style="list-style-type: none"> Integrated Pest Management – beneficial plants, barn owl, etc. EFB & POME application Replanting field Peat soil management (if any) Boundary demarcation New planting (if any) Rehabilitation of riparian & other buffer zones HCV management Wastes management e.g. toxic wastes, recyclable wastes & organic wastes, empty pesticides containers, etc. 	-	-	✓
	1:00 PM – 2:00 PM	Lunch break	✓	✓	✓
	2:00 PM – 4:30 PM	Ubima Estate <ul style="list-style-type: none"> Continue with field visit Continue with Document Review P1 – P7 	✓	✓	✓
	4:30 PM – 5:00 PM	<ul style="list-style-type: none"> Auditors & Facilitators Discussion Day 3 Interim Closing Briefing 	✓	✓	✓
Thursday, 1/7/2021 Day 4	9:00 AM – 1:00 PM	Elele Estate Field visit: <ul style="list-style-type: none"> Harvesting & evacuation Pesticides application Fertilizers application Agrochemicals store Workshop 	✓	-	-
		Field visit: <ul style="list-style-type: none"> Workers housing quarters and facilities e.g. water & electricity supply, recreational facilities, etc. Clinic Interview with sampled employees 	-	✓	-

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Date	Local Nigeria	Subjects	HMM & AA	HNS & DA	MFM & OA
		Field visit: <ul style="list-style-type: none"> • Integrated Pest Management – beneficial plants, barn owl, etc. • EFB & POME application • Replanting field • Peat soil management (if any) • Boundary demarcation • New planting (if any) • Rehabilitation of riparian & other buffer zones • HCV management • Wastes management e.g. toxic wastes, recyclable wastes & organic wastes, empty pesticides containers, etc. 	-	-	✓
	1:00 PM – 2:00 PM	Lunch break	✓	✓	✓
	2:00 PM – 4:30 PM	Elele Estate Document Review P1 – P7: <ul style="list-style-type: none"> • Compliance with legal and other requirements • Right to use land • Risk assessment documents e.g. SEIA, HIRARC, HCV, HCS • Risk assessments management & action plans including records of implementation • Standard and Safe Operating Procedures & training records • Records of request & complaint management • Monitoring records related to environment & OHS • Business & management plan • Replanting programme • Employees affair – wages, welfare, social policies implementation, etc. • Management of contractors, vendors, suppliers, etc. • Stakeholders consultation records • Contributions to community development • Continuous improvement plan 	✓	✓	✓
	4:30 PM – 5:00 PM	Auditors & Facilitators Discussion Day 4 Interim Closing Briefing	✓	✓	✓
Friday, 2/7/2021 Day 5	9:00 PM – 1:00 PM	Elele Estate <ul style="list-style-type: none"> • Continue with field visit • Continue with Document Review P1 – P7 	✓	✓	✓
	1:00 PM – 2:00 PM	Lunch break	✓	✓	✓

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Date	Local Nigeria	Subjects	HMM & AA	HNS & DA	MFM & OA
	2:00 PM – 2:30 PM	<ul style="list-style-type: none"> Auditors & Facilitators Discussion Day 5 Interim Closing Briefing (Elele Estate only) 	✓	✓	✓
	2:30 PM – 3:00 PM	<ul style="list-style-type: none"> Auditors & Facilitators Discussion Preparation for closing meeting 	✓	✓	✓
	3:00 PM – 3:30 PM	<ul style="list-style-type: none"> Closing meeting Presentation of findings and recommendation 	✓	✓	✓

Previous Remote Assessment:

Date	Local Nigeria	Subjects	HM	FK	KC	ICT Planned
Friday, 26/6/2020	PM	Communication on remote audit document preparation	✓	-	-	Email
Wednesday, 1/7/2020	11:00 AM – 12:00 PM	Online teleconference trial	✓	-	-	Webex Teleconference
Friday 3/7/2020	9:00 AM – 9:20 AM	Opening meeting <ul style="list-style-type: none"> Opening presentation by audit team leader Confirmation of assessment scope and finalize audit plan 	✓	✓	✓	Webex Teleconference
	9:20 AM – 10:20 AM	Assessment and documentation review on good agriculture practice, legal requirements, environment, HCV and mill supply chain	✓	-	-	Webex Teleconference & Email
	10:20 AM – 10:30 AM	10-minutes break	✓	✓	✓	
	10:30 AM – 11:30 PM	Continue assessment and documentation review on good agriculture practice, legal requirements, environment, HCV and mill supply chain	✓	-	-	Webex Teleconference & Email
	11:30 AM – 11:40 AM	10-minutes break	✓	✓	✓	
	11:40 AM – 12:40 PM	Assessment and documentation review on mill best practice, legal requirements, OHS and continual improvement	-	✓	-	Webex Teleconference & Email
	12:40 PM – 1:40 PM	Lunch break	✓	✓	✓	

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Date	Local Nigeria	Subjects	HM	FK	KC	ICT Planned
	1:40 PM – 2:40 PM	Continue assessment and documentation review on mill best practice, legal requirements, OHS and continual improvement	-	✓	-	Webex Teleconference & Email
	2:40 PM – 2:50 PM	10-minutes break	✓	✓	✓	
	2:50 PM – 3:50 PM	Assessment and documentation review on social aspects, legal requirements, employees' welfare and stakeholder management	-	-	✓	Webex Teleconference & Email
	3:50 PM – 4:00 PM	10-minutes break	✓	✓	✓	
	4:00 PM – 5:00 PM	Continue assessment and documentation review on social aspects, legal requirements, employees' welfare and stakeholder management	-	-	✓	Webex Teleconference & Email
	5:00 PM – 5:30 PM	30 minutes break/Assessment team discussion	✓	✓	✓	
	5:30 PM – 6:00 PM	Closing meeting	✓	✓	✓	Webex Teleconference

Major NC CAP Verification Remote Assessment:

Date	Time (Nigeria)	Subjects	Hafri (via MS Teams & WhatsApp)
Friday 24/9/2021	09:00 – 09:30	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). 	✓
	09:30 – 12:30	SNL Palm Oil Mill & Estates: Verification of the effectiveness of corrective action with evidence of implementation and close of following Major NCs: <ol style="list-style-type: none"> 2071946-202106-M1 2071946-202106-M2 2071946-202106-M3 	✓
	12:30 – 13:30	Lunch break	✓

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Date	Time (Nigeria)	Subjects	Hafri (via MS Teams & WhatsApp)
	13:30 – 16:30	SNL Palm Oil Mill & Estates: Verification of the effectiveness of corrective action with evidence of implementation and close of following Major NCs: iv) 2071946-202106-M4 v) 2071946-202106-M5 vi) 2071946-202106-M6	✓
	16:30 – 17:00	Closing Meeting	✓

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance																				
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	<p>Yes. Siat Group of Companies runs oil palm activities in 3 subsidiaries companies as shown in the table below:</p> <table border="1"> <thead> <tr> <th>Subsidiary</th> <th>Country</th> <th>Ownership</th> <th>RSPO PC</th> <th>Cert. date</th> </tr> </thead> <tbody> <tr> <td>GOPDC</td> <td>Ghana</td> <td>100%</td> <td>Certified</td> <td>Mar 2015</td> </tr> <tr> <td>Presco</td> <td>Nigeria</td> <td>60%</td> <td>No</td> <td>-</td> </tr> <tr> <td>SNL</td> <td>Nigeria</td> <td>100%</td> <td>Certified</td> <td>Oct 2019</td> </tr> </tbody> </table>	Subsidiary	Country	Ownership	RSPO PC	Cert. date	GOPDC	Ghana	100%	Certified	Mar 2015	Presco	Nigeria	60%	No	-	SNL	Nigeria	100%	Certified	Oct 2019	Complied.
Subsidiary	Country	Ownership	RSPO PC	Cert. date																		
GOPDC	Ghana	100%	Certified	Mar 2015																		
Presco	Nigeria	60%	No	-																		
SNL	Nigeria	100%	Certified	Oct 2019																		
Have all the estates and mills certified within five (5) years after obtaining RSPO membership?	<p>No. This was due to on-going new planting process of Ologbo Estate in Presco management unit. The NPP was incomplete pending compliance with the RSPO procedure on "Remediation and Compensation Related to Land Clearance Without Prior HCV Assessment".</p> <p>Notwithstanding, the information was sent to RSPO in July 2014, revalidated in December 2015 and relaunched in 2019. Evaluation of the liability are still on-going through LUCA for Ologbo Estate, the only estate concerned for RACP.</p>	Complied																				
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available.	No new acquisitions made by Siat since the last audit.	Complied																				
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Not applicable since no new acquisitions.	Complied																				
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	<p>Changes related to the RACP process for Ologbo Estate in Presco management unit.</p> <p>This found consistent with latest 2020 ACOP reporting as reflected in the RSPO portal link: https://rspo.org/members/27/SIAT-SA.</p>	Complied																				
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	No isolated lapses in implementation of the plan.	Complied																				
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised	No fundamental failure to proceed with implementation of the plan.	Complied																				
Un-Certified Units or Holdings																						

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

<p>No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.</p>	<p>Except for the clearance involved Ologbo Estate, the other clearance involved Sakponba Estate in Presco management unit was in accordance with RSPO P&C criterion 7.12.</p> <p>Clearance involve Presco Sakponba with NPP approved for its Presco Sakponba extension 1 where HCV submitted to HCV RN in October 2018 been approved by quality panel in June 2019. ESIA done. Field verification done. LURI done. HCSA under reviewing by HCV RN from January 2021. NPP should be submitted within 2021.</p> <p>The previously open for public comments for 30 days as required by the RSPO New Planting Procedures (NPP) of summary report of SIAT SA - PRESCO PLC NIGERIA New Planting Assessment as per link: https://www.rspo.org/certification/new-planting-procedure/public-consultations/siat-sa-presco-plc-nigeria</p> <p>Found completed with no comments received.</p>	<p>Complied</p>
<p>Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure.</p>	<p>No other new plantings except in Ologbo Estate and Sakponba Estate in Presco management unit as described above.</p>	<p>Complied</p>
<p>Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.</p> <p><i>Note:</i> <i>The RSPO RaCP tracker shall be checked to confirm for any land conflicts/Liabilities https://www.rspo.org/certification/remediation-and-compensation/racp-tracker. The progress on the Liabilities shall be verified and reported. Please refer to BSI-RSPO Secretariat approval.</i></p>	<p>Four complaints raised to RSPO against Presco Sakponba estate. One has been closed after mediation that involved Umiaghwa Community. Two have been withdrawn due to lack of reaction from the complainants. One is under mediation Oruarivie Community.</p> <p>Current status shown that the Concept Note (CN) and Remediation Plan (RP) are required to be submitted as indicated in Growers Tracker link: https://www.rspo.org/certification/remediation-and-compensation/racp-tracker#growerTracker updated on 22/9/2021.</p>	<p>Complied</p>
<p>Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2</p>	<p>No labour disputes except for issues related to complaints and grievances which being resolved through a mutually agreed process and procedures as reported in criterion 4.2.</p>	<p>Complied</p>
<p>Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1</p>	<p>No legal non-compliance raised by the authority that being addressed in consistent with the requirements of criteria 2.1.</p>	<p>Complied</p>
<p>Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.</p>	<p>Yes, internal audit was conducted on annual basis on all management units including uncertified management units covering all relevant aspects of RSPO P&C requirements with positive assurance statement provided.</p>	<p>Complied</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	No Critical non-compliance raised against those critical indicators in the internal audit.	Complied
Have there been any stakeholder (including NGO) consultation conducted?	Stakeholder consultation conducted accordingly.	Complied

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	No scheme smallholders involved in SNL certification units except that SNL buy FFB and Nuts from privates' farmers.	Complied

Approved Time Bound Plan

Subsidiary name	Country	Ownership	Details	Certification status	Certification date	Remarks
GOPDC	Ghana	100%	7,900 ha 30,000 tons CPO 21,900 tons refinery	P&C Certified SCCS Refinery SCCS Crusher Scheme Smallholder	March 2015 April 2016 April 2016 March 2018	Nil
Presco	Nigeria	60%	23,300 ha 43,700 tons CPO 8,000 tons refinery	P&C audited Oct. 2018 SCCS Refinery	- June 2020	Not certified from audit due to NPP issue RACP ongoing – plan to get certified in 2021
SNL	Nigeria	100%	16,500 ha 16,500 tons CPO	P&C Certified SCCS Crusher	October 2018 October 2018	Nil

3.3 Details of Nonconformities

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

During this Assessment there were Six (6) Critical; Eleven (11) Minor nonconformities and One (1) Opportunity For Improvement (OFI) raised. However an appeal was made for Two (2) of the Minor nonconformities raised where the appeal panel decided that One (1) Minor nonconformity to be downgraded as OFI while another One (1) sustain as Minor nonconformity. Hence, the final assessment findings were Six (6) Critical; Ten (10) Minor nonconformities and Two (2) OFI.

The SNL Palm Oil Mill and Estates Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the Minor Nonconformity will be followed up during the next surveillance assessment. The implementation of the Corrective Actions for the Critical Nonconformities has been verified for its effectiveness through a remote assessment and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-conformity			
NCR Ref #	2071946-202106-M1	Date Issued	2/7/2021
Due Date	30/9/2021	Date of nonconformity Closure	24/9/2021
Clause & Category (Critical / Minor)	3.6.2 (Critical)		
Statement of Nonconformity:	Effectiveness of the H&S plan to address safety risk to people for shovel operation in FFB ramp in the mill are insufficiently monitored.		
Requirement Reference:	(C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.		
Objective Evidence:	<p>During visit to the FFB reception ramp area in the mill, a general check on Shovel # 930H CAT that was used for shovelling FFB into the loading ramp operation found that the reverse alarm, rotary flashlight, and left hand-side signal not functioning.</p> <p>These were not in-line with the mitigation action for Power Truck operation with identified hazard of collision with people, other machines or structures as per established Occupational Risk Management Plan; Doc. title: Risk Management; Last updated: 29/5/2021 that requires the following :</p> <p>1) Equip machines with reverse alarm and functional flashlights</p>		
Corrections:	<p>#1 [WM] Fix the reverse alarm and the flashlights</p> <p>#2 [WM] Inspect all the heavy duty machine equipment and ensure that the identified issues are solved</p>		
Root Cause Analysis:	<p>No preventive maintenance taking into consideration these aspects.</p> <p>No monitoring, inspection of heavy duty equipment by workshop and HSE.</p>		
Corrective Actions:	<p>#3 [WM] Establish a maintenance preventive programme including safety aspect.</p> <p>#4 [HSE] Establish a heavy duty equipment inspection program (checklist)</p> <p>#5 [HSE] Enforce HSE inspection report with pictures, to be done bi-monthly.</p>		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Assessment Conclusion:	<p>The implementation of the Corrective Actions for the Critical Nonconformities has been verified for its effectiveness through a remote assessment indicated the following:</p> <ul style="list-style-type: none"> #1 Shovel remotely inspected showing functioning reverse alarm, flashlights and signals #2a, #4 Inspection forms of heavy duty machines #2b Evidence of the repairs made #3 Maintenance preventive program #5 HSE inspection report with pictures <p>Found to be sufficient to address the issue. Hence, Major NC was closed on 24/9/2021.</p>
-------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Non-conformity			
NCR Ref #	2071946-202106-M2	Date Issued	2/7/2021
Due Date	30/9/2021	Date of nonconformity Closure	24/9/2021
Clause & Category (Critical / Minor)	6.7.3 (Critical)		
Statement of Nonconformity:	<p>1) PPE was not use appropriately by workers to cover potentially hazardous operations</p> <p>2) Sanitation facilities for those applying pesticides are not available in Elele Estate and insufficiently provided in Ubima Estate.</p>		
Requirement Reference:	(C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		
Objective Evidence:	<p>1) During visit to Elele Estate field block # D10-3 to D11-1 for spraying operation activity sampling, it was sighted that a sprayer was conducting spraying work without wearing goggle properly. Interview with sprayers revealed that they were provided with complete PPE for spraying including respirator, apron, rubber glove, rubber boot and helmet as well as clear goggle. Cross-checking with PPE issuance record also confirmed that the estate provided the sprayers with complete PPE as per Standard Operating Procedure Chemical Spraying In The Field; SNL – AGPO – 325 / AGR –SOP - 25; Version 1.0; Review date: 31/10/2020.</p> <p>2) Interview with sample sprayers in Elele Estate reveal that no proper sanitation facilities available for them to change out of PPE, wash and put on their personal clothing after work. Visit to Ubima Estate found that the sanitation facilities available was insufficient with pipe water only available in open area not in changing area</p>		
Corrections:	<p>#1 [Headman] Sensitize (toolbox talk) workers on the usefulness of wearing PPE</p> <p>#2 [HSE] Sensitize headman on effective supervision of the PPE usage by workers</p>		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	#3 [COO] Establish a detailed plan for the construction of the cloakroom in line with the group chemical handling SOP guidelines. Define the timeline and the cost.
Root Cause Analysis:	Negligence of duty by the workers due to the non-implementation of sanction system for workers who default on the wearing of PPEs Poor supervision of the Headman, TO and HSE of PPE usage by the workers Lack of financial resources to construct cloakrooms
Corrective Actions:	#1 [Headman] Sensitize (toolbox talk) workers on the usefulness of wearing PPE #2 [HSE] Sensitize headman on effective supervision of the PPE usage by workers #3 [COO] Establish a detailed plan for the construction of the cloakroom in line with the group chemical handling SOP guidelines. Define the timeline and the cost.
Assessment Conclusion:	The implementation of the Corrective Actions for the Critical Nonconformities has been verified for its effectiveness through a remote assessment indicated the following: #1, #6 Workers sensitization pictures and attendance lists #2 Headman sensitization material and attendance lists #3 Cloakroom construction program #4 PPE SOP including sanction measures #5a Inspection checklist #5b inspection program Found to be sufficient to address the issue. Hence, Major NC was closed on 24/9/2021.

Non-conformity			
NCR Ref #	2071946-202106-M3	Date Issued	2/7/2021
Due Date	30/9/2021	Date of nonconformity Closure	24/9/2021
Clause & Category (Critical / Minor)	7.2.10 (Critical)		
Statement of Nonconformity:	Specific annual medical surveillance for pesticide operators for 2021 was insufficiently covered all pesticide operators.		
Requirement Reference:	(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		
Objective Evidence:	Based on the Schedule/Plan for Annual Medical Examination for Chemical/Pesticide Sprayers (Ubima and Elele Estates) and other staff April 2021; Letter date: 21/4/2021, the results available only for 286 pesticide operators and other selected staff compared to a total of 301 sent for the annual medical surveillance.		
Corrections:	#1 [HSE] Establish the list of all the sprayers who have not undergone medical screening and organize screening for them or remove them from the spraying team		
Root Cause Analysis:	Between the time when the list are prepared and when the screening is conducted, some workers leave the company People who were not screened have not been blacklisted from the spraying gang		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Corrective Actions:	#2 [HSE] Develop an SOP on medical screening explaining how it should be organized and how the list should be established so that no body is left out. Explain what will be the consequences of not attending to the screening
Assessment Conclusion:	The implementation of the Corrective Actions for the Critical Nonconformities has been verified for its effectiveness through a remote assessment indicated the following: #1a list of sprayers who were not screened #1b list of sprayers who were subsequently resent for medical screening #1c list of blacklisted sprayers who were not attending the medical screening #2 Medical screening SOP and latest screening results explanation to sprayers Found to be sufficient to address the issue. Hence, Major NC was closed on 24/9/2021.

Non-conformity			
NCR Ref #	2071946-202106-M4	Date Issued	2/7/2021
Due Date	30/9/2021	Date of nonconformity Closure	24/9/2021
Clause & Category (Critical / Minor)	6.2.2 (Critical)		
Statement of Nonconformity:	Employment contracts for contract workers and payroll documents give accurate information were not available.		
Requirement Reference:	(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members.		
Objective Evidence:	<p>Sampled of 50 work contracts for contract worker found that it was expired on June 2021. Renewal contract for July 2021 to December 2021 was not available during the audit. In additional, during interviewed with the contract workers found that some of them did not receive a copy of work contract.</p> <p>Contract workers informed that they are not paid for housing and transport allowance during interview. The HR Manager explained that the allowance is included in the rate per piece for the field workers. However, he could not show the evidence that how was it been calculated. No evidence to show in the payslip that the allowance was paid to the contract workers.</p>		
Corrections:	<p>#1 [CAO] ensure that all workers have a renew contracts before allowing to resume work through a monitoring of the contracts in the ABS system</p> <p>#2 [COO] SNL should organize transport for Ubima workers. If transport is provided, payment of transport and housing allowance is not required.</p>		
Root Cause Analysis:	<p>The renewal of contract of workers was initiated late because there has not been any official communication on contract renewal process</p> <p>ABS system has not taken into account a payslip that will capture allowances paid to workers (transport, housing)</p>		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Corrective Actions:	#3 [COO/MD Develop a SOP on contract renewal
Assessment Conclusion:	<p>The implementation of the Corrective Actions for the Critical Nonconformities has been verified for its effectiveness through a remote assessment indicated the following:</p> <p>#1a Sample of renewed contract</p> <p>#1b evidence of contract distribution to the workers</p> <p>#2 Contract with transporters</p> <p>#3 SOP on contract renewal</p> <p>Found to be sufficient to address the issue. Hence, Major NC was closed on 24/9/2021.</p>

Non-conformity															
NCR Ref #	2071946-202106-M5	Date Issued	2/7/2021												
Due Date	30/9/2021	Date of nonconformity Closure	24/9/2021												
Clause & Category (Critical / Minor)	6.2.3 (Critical)														
Statement of Nonconformity:	The Conditions of Service – Contract Workers was not implemented completely.														
Requirement Reference:	(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.														
Objective Evidence:	<p>There was a Conditions of Service – Contract Workers, reviewed January 2019 where stated the terms and conditions of the contract. However, there were non-compliance with the terms and conditions stipulated in the conditions of service as below:</p> <p>i. Article 5: The contract workers are entitled with overtime for the worked done in excess of normal hour of workers and work done on Saturday, Sunday and Public Holiday. However, reviewed the payslips found one of the workers with Staff No.: CW 987 that he has worked 28 days in April 2021 with basic daily wage paid to him. No overtime has been given for the work done on Saturday and Sunday.</p> <p>ii. Article 8: Contract could be renewed after six months having met the conditions of minimum attendance of 22 days a month and general good conduct. Sampled the work contract for contract workers found that there was no duration of contract stated in the work contract. The work contract is open contract as verified with HR Manager. Therefore, no renewal of contract available.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Staff No.</th> <th>Start Date</th> <th>Nature of Work</th> </tr> </thead> <tbody> <tr> <td>CW 832</td> <td>05/06/2018</td> <td>Mill Maintenance</td> </tr> <tr> <td>CW 906</td> <td>November 2018</td> <td>Security</td> </tr> <tr> <td>CW 367</td> <td>18/01/2013</td> <td>Cleaner in Mill</td> </tr> </tbody> </table>			Staff No.	Start Date	Nature of Work	CW 832	05/06/2018	Mill Maintenance	CW 906	November 2018	Security	CW 367	18/01/2013	Cleaner in Mill
Staff No.	Start Date	Nature of Work													
CW 832	05/06/2018	Mill Maintenance													
CW 906	November 2018	Security													
CW 367	18/01/2013	Cleaner in Mill													

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	iii. Article 9: Working hour shall be 40 hours a week from Monday to Friday. Reviewed the payslips found the workers with Staff No.: CW 987 has worked 28 days in April 2021 and Staff No.: CW 679 has worked on 27 days in April 2021 which the working hours had exceeded 40 hours.
Corrections:	#1 [HR] Indicate on the duration of contract on the workers contract and renew the contract as and when needed. #2 [HR] Overtime to be paid to all workers for work done on Saturdays, Sundays and on public holidays
Root Cause Analysis:	The content of the CoS of the contract workers is not integrated into the HR management system. HR / workers representatives does not monitor the compliance of its practices with the CoS of the contract workers
Corrective Actions:	#3 [HR] Integrate into HR procedure the relevant information from the CoS #4 [HR] Develop a checklist to monitor the compliance with the CoS to be filled by HR / workers reps, bi-annually.
Assessment Conclusion:	The implementation of the Corrective Actions for the Critical Nonconformities has been verified for its effectiveness through a remote assessment indicated the following: #1 Sample of renewed contract showing the duration of contract. #2 Payslips of contract workers who worked on Saturday / Sunday and / or public holiday showing that they have been paid overtime #3 Revised HR procedures #4 Workers conditions of Service checklist form Found to be sufficient to address the issue. Hence, Major NC was closed on 24/9/2021.

Non-conformity			
NCR Ref #	2071946-202106-M6	Date Issued	2/7/2021
Due Date	30/9/2021	Date of nonconformity Closure	24/9/2021
Clause & Category (Critical / Minor)	3.4.3 (Critical)		
Statement of Nonconformity:	The environmental management plan established was not effectively implemented		
Requirement Reference:	(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		
Objective Evidence:	1. As stated in the Action Plan Sustainability SNL 2021 under criteria Water Quality and Hydrology, the action plan is "Put in place adequate contingency measures to curtail accidental spills and ensure spill containment equipment shall available at the construction site". Noted during site visit at the chemical mixing point at Ubima Estate, the area were surrounded with containment bund and the slope were heading backwards.		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	<p>However, there is an open outlet that can lead the waste water from chemical mixing operation flow onto the soil and the drain.</p> <p>2. As stated in the Action Plan Sustainability SNL 2021 under criteria Water Quality and Hydrology, the action plan is "In order to reduce ground contamination, an impervious sump or container shall be place under the spigots of fuel drums to collect drippings".</p> <p>Noted during site visit at the spent lubricant storage area, there is evidence of spillage on the soil beside the drain.</p> <p>3. As stated in the Action Plan Sustainability SNL 2021 under criteria Spills of hazardous chemicals, the action plan is "all storage would be provided with secondary containment and there should be provision for spill contingency plan and containment equipment".</p> <p>Noted during site visit at the mill laboratory, the liquid waste container were kept on the floor without any secondary containment.</p> <p>Noted during site visit at the spraying gang at Elele Estate, there is evidence of chemical spillage onto the soil during refilling herbicide into the spraying pump. The refilling process was conducted without any secondary containment.</p>
<p>Corrections:</p>	<p>#1 [GM] Construct a spill reservoirs behind the chemical mixing area in Ubima estate</p> <p>#2 [WM] Remove all the soil contaminated by spillage</p> <p>#3 [FM] Build a secondary containment for the lab</p> <p>#4 Revise the chemical handling SOP to define the kind of containment that is required for chemical application in the field</p>
<p>Root Cause Analysis:</p>	<p>There is no guidelines on how a mixing tank should be constructed</p> <p>The action plan talk about construction site which is specific to land preparation and implemented only during land preparation to avoid accidental spill of hydrocarbon. This specific clause was not referring to other use of chemical within the spraying area.</p> <p>Review Action:</p> <p>#1 the construction of the secondary containment in the chemical mixing was under construction as at the time of audit</p> <p>#2 as at the time of audit, the management of SNL has designed a plan to construct an oil trap left with only implementation on ground</p> <p>#3a There is no guidelines on management of chemical liquid waste in the lab.</p> <p>#3b SNL procedures has not defined the quantity of chemical outside the main storage area (e.g field and those kept for immediate use) that requires secondary containment.</p>
<p>Corrective Actions:</p>	<p>#5 [WM] Enforce the use of tarpaulin for the any activity involving oil that does not take place on a concrete slab.</p> <p>#6 [GM] Increase the roof size of the oil storage area and construct a bond wall.</p> <p>#7 [HSE]</p> <p>Revise the chemical handling SOP to indicate in which circumstance secondary containment is needed.</p> <p>#8 Review SNL Waste Management plan to include guideline for the management of chemical liquid waste at the mill lab</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Assessment Conclusion:	<p>The implementation of the Corrective Actions for the Critical Nonconformities has been verified for its effectiveness through a remote assessment indicated the following:</p> <ul style="list-style-type: none"> #1 Picture of the spill reservoir constructed behind the mixing tank #2 Picture showing that all the contaminated soil has been removed #3 Picture showing that secondary containment has been constructed for the lab chemicals #4, #7 Revise SOP on chemical handling #5 Picture showing secondary containment used for activity that involves oil #6 Pictures showing that the size of the roof of the oil storage area has been increase and a secondary containment has been placed #8 Revise Waste Management Plan <p>Found to be sufficient to address the issue. Hence, Major NC was closed on 24/9/2021.</p>
-------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Non-conformity			
NCR Ref #	2071946-202106-N1	Date Issued	2/7/2021
Due Date	N/A	Date of nonconformity Closure	Dropped and downgraded to OFI
Clause & Category (Critical / Minor)	2.3.2 (Minor)		
Statement of Nonconformity:	Evidence as listed in Indicator 2.3.1 was found insufficient for indirect FFB Suppliers sampled		
Requirement Reference:	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.		
Objective Evidence:	<p>Evidence as listed in Indicator 2.3.1 was found insufficient for indirect FFB Suppliers documents sampled and interviewed as following:</p> <ul style="list-style-type: none"> - Isaac Okah - Anayo N Sivim - Silas Orluckoro 		
Corrections:	N/A		
Root Cause Analysis:	N/A		
Corrective Actions:	N/A		
Assessment Conclusion:	<p>Appeal Panel Decision of Downgrade from Minor NC 2071946-202106-N1: Result of appeal: Evidence are to be dropped and taken out from the Minor Nonconformity, and graded as Opportunity for Improvement (OFI), provided that SNL forward more evidences. Justification for decision</p>		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	<p>As the per Annex A of the Nigeria National Interpretation 2020 requirement stipulates the Certificate Holders are given 3 years from 15 November 2018 (before 15 Nov 2021) to fulfil the criteria.</p> <p>Evidences have been provided for the on-going registration process established, specifically for the sampled FFB smallholders/farmers suppliers and others (if any).</p> <p>Hence, this Minor NC has been downgraded to OFI.</p>
--	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Non-conformity			
NCR Ref #	2071946-202106-N2	Date Issued	2/7/2021
Due Date	Next assessment	Date of nonconformity Closure	Open
Clause & Category (Critical / Minor)	2.2.2 (Minor)		
Statement of Nonconformity:	Contracts not available for sampled indirect FFB suppliers to show it contain clauses disallowing specific clauses on meeting applicable legal requirements.		
Requirement Reference:	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.		
Objective Evidence:	No evidence of contract with indirect FFB suppliers for interviewed sample as following: - Isaac Okah - Anayo N Sivim - Silas Orluckoro		
Corrections:	#1 [OGM] Develop a contract form between SNL and FFB supplier including a clause on meeting applicable legal requirements.		
Root Cause Analysis:	The FFB supply chain of SNL is made of many small suppliers who delivers FFB to SNL mill in an inconsistent way. As they are many other buyers in the area, the suppliers have choice and do not want to be bothered with bureaucracy.		
Corrective Actions:	#2 [OGM] Establish a registration process for the new suppliers who wants to sell FFB to SNL including the signing of contract.		
Assessment Conclusion:	CAP has been accepted. Verification of evidence for CAP effectiveness to be conducted in next assessment.		

Non-conformity			
NCR Ref #	2071946-202106-N3	Date Issued	2/7/2021
Due Date	Next assessment	Date of nonconformity Closure	Open
Clause & Category (Critical / Minor)	2.2.3 (Minor)		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Statement of Nonconformity:	Contracts not available for sampled indirect FFB suppliers to show it contain clauses disallowing child, forced and trafficked labour, and where young workers are employed, the contracts include a clause for their protection.
Requirement Reference:	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.
Objective Evidence:	No evidence of contract with indirect FFB suppliers for interviewed sample as following: - Isaac Okah - Anayo N Sivim - Silas Orluckoro
Corrections:	#1 [OGM] Develop a contract form between SNL and FFB supplier including clauses on disallowing child, forced and trafficked labour and protection of young workers.
Root Cause Analysis:	The FFB supply chain of SNL is made of many small suppliers who delivers FFB to SNL mill in an inconsistent way. As they are many other buyers in the area, the suppliers have choice and do not want to be bothered with bureaucracy.
Corrective Actions:	#2 [OGM] Establish a registration process for the new suppliers who wants to sell FFB to SNL including the signing of contract
Assessment Conclusion:	CAP has been accepted. Verification of evidence for CAP effectiveness to be conducted in next assessment.

Non-conformity			
NCR Ref #	2071946-202106-N4	Date Issued	2/7/2021
Due Date	Next assessment	Date of nonconformity Closure	Open
Clause & Category (Critical / Minor)	1.1.2 (Minor)		
Statement of Nonconformity:	Dissemination of information to the stakeholders was ineffective.		
Requirement Reference:	Information is provided in appropriate languages and accessible to relevant stakeholders.		
Objective Evidence:	As informed by the Admin Manager that all the information and issues discussed in committee should be disseminate to the workers on the ground by Technical Officer or Headman/Headmiss. However, it is found that the dissemination of information to the stakeholders was ineffective with objective evidences sighted as below: i. Interviewed with female workers found that they do not aware that there is a SIAT Female Gender Forum Committee established in the company. In additional, they have not been informed on the management decision to put on hold for the construction of creche. ii. Interviewed with the workers found that they do not aware that there is Workers Representative Forum available in SNL.		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Corrections:	<p>#1 [HRM] Develop a memo to communicate to the workers the existence of the GC and WR, explain their role and indicate who are the member and how they can be contacted.</p> <p>#2 [HR] Display the memos on info boards.</p> <p>#3 [HR] Organize the sensitization of the workers on these 2 committees, by the members themselves.</p> <p>#4 [COO] Top Management should communicate to the GC its decision concerning the construction of a creche. GC should subsequently inform the new mothers.</p>
Root Cause Analysis:	<p>The way of channelling information to the workers has not been well defined.</p> <p>The communication of information to the workers by the headmen and TOs is not effective.</p>
Corrective Actions:	<p>#5 [HSE] Establish a term of reference for the GC, explaining what, when and how they should be communicating with the worker.</p> <p>#6 [HR] Establish a term of reference for the WR, explaining what, when and how they should be communicating with the worker.</p>
Assessment Conclusion:	<p>CAP has been accepted. Verification of evidence for CAP effectiveness to be conducted in next assessment.</p>

Non-conformity			
NCR Ref #	2071946-202106-N5	Date Issued	2/7/2021
Due Date	Next assessment	Date of nonconformity Closure	Open
Clause & Category (Critical / Minor)	3.4.2 (Minor)		
Statement of Nonconformity:	SIA management & monitoring plan was not developed to include concerns raised by stakeholders.		
Requirement Reference:	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		
Objective Evidence:	<p>Based on external stakeholders' interview and review of meeting minutes held on Oct 2020 and Feb 2021, there were repeated concerns raised. These repeated concerns may require time to address. However, it is not comprehensively identified in the management plan. The concerns from the external stakeholder includes:</p> <ul style="list-style-type: none"> i. To speed up the finalization of Memorandum of Understanding (MOU) ii. The employment of local communities at management level in SNL 		
Corrections:	<p>#1 [CRO] Go through the minutes of meetings dated of less than a year, incorporate in the SIA M&M plan or in the logbook, the issues raised by the communities.</p> <p>#2 [CRO] Update the SIA M&M by indicating the level of implementation of each of the actions in consultation with the communities.</p>		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Root Cause Analysis:	The SIA management and monitoring plan is a tool that the CRO have not appropriated himself with, therefore he is not familiar with it and he doesn't use it
Corrective Actions:	#3 [CRO] Establish a typical agenda of the periodic meetings with the communities, include the revision / update of the SIA M&M AP. #4 Train the CRO on the use of the SIA MP and its updating.
Assessment Conclusion:	CAP has been accepted. Verification of evidence for CAP effectiveness to be conducted in next assessment.

Non-conformity			
NCR Ref #	2071946-202106-N6	Date Issued	2/7/2021
Due Date	Next assessment	Date of nonconformity Closure	Open
Clause & Category (Critical / Minor)	4.2.3 (Minor)		
Statement of Nonconformity:	Receiving and Handling Grievances procedure was not implemented effectively.		
Requirement Reference:	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		
Objective Evidence:	<p>The Standard Operating Procedure – Receiving and Handling Grievances was not implemented effectively where objective evidences sighted as below:</p> <p>i. Sampled one written complaint by employee dated 19/04/2021. The Chief Agricultural Officer has acknowledged the receipt of the complaint and passed to the Ubima Estate Manager. The Manager has acknowledged it on 27/04/2021 and escalated the complaint to HSE Department as noted in the letter. As informed by the Assistant HSE Manager, the complaint received and lodged in the SNL Workers Complain Monitoring Table on 01/06/2021 and the Grievance Committee had only carried out an SNL Grievance Committee meeting on 23/06/2021. Interviewed with the complainant confirmed that she was not being informed on the progress, time frame to resolve and the outcome of the complaint. None of the management representative has contact her for any discussion until now. As per the procedure, the grievance was not managed following that the Grievance Committee shall organize meeting in maximum 10 days and it shall reply to the complainant in maximum 20 days. Hence the resolution does not follow the agreed timeframe in the procedure.</p> <p>ii. Through the workers interview, it was confirmed that complaints can be made verbally through their supervisor, while the supervisor will escalate to the Head of Department and pass-on to the management level. While confirmed with supervisors that there were verbal complaints received since last audit, the grievance procedure (Receiving and Handling Grievances) to handle verbal complaints were not followed. This is evidenced through no verbal complaint records was available in the logbook and confirmed by the HR Manager, if verbal complaint were not registered if it is resolved. Hence this is not complying with the indicator where the outcome shall be available and non-conformance to SNL procedure where it requires to "log book with resolution" despite the verbal</p>		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	<p>complaints has been resolved through meeting with relevant HOD, MD COO or GSM.</p> <p>iii. Number of complaints reported in RSPO Metrics Template could not be verified as verbal complaints were not recorded.</p>
Corrections:	<p>#1 [HR & Grievance Committee] Reply the complainant on the progress of their grievance.</p> <p>#2 [HR & Grievance Committee] to conclude investigation and reporting on the logbook.</p>
Root Cause Analysis:	The grievance representative committee as at the time of the audit were not familiar with the Grievance Receiving and Handling Procedure
Corrective Actions:	<p>#3 [HSE] Sensitize the Grievance Committee on the Receiving and Handling procedure for effective implementation</p> <p>#4 [HR & Grievance Committee] The Grievance Committee Sensitize, Supervisors and general workforce on handling of verbal grievance.</p>
Assessment Conclusion:	CAP has been accepted. Verification of evidence for CAP effectiveness to be conducted in next assessment.

Non-conformity			
NCR Ref #	2071946-202106-N7	Date Issued	2/7/2021
Due Date	Next assessment	Date of nonconformity Closure	Open
Clause & Category (Critical / Minor)	5.1.5 (Minor)		
Statement of Nonconformity:	Binding contract of the smallholders is not available.		
Requirement Reference:	Contracts are fair, legal and transparent and have an agreed timeframe.		
Objective Evidence:	Up to date, SNL has registered 15 private farmers in their system using Farmer's Registration Form. However, there was no binding agreement between the farmer (Esther Osemene) and SNL.		
Corrections:	#1 [CRM] identify suppliers that could own farms		
Root Cause Analysis:	SNL deals with FFB suppliers which definition is clearly different from the smallholders that is bind by a contractual agreement. Also, SNL has started capturing farmers who sell FFB to its suppliers.		
Corrective Actions:	#2 [CRM] Draft contractual agreement with them on payment method and time		
Assessment Conclusion:	CAP has been accepted. Verification of evidence for CAP effectiveness to be conducted in next assessment.		

Non-conformity			
NCR Ref #	2071946-202106-N8	Date Issued	2/7/2021

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Due Date	Next assessment	Date of nonconformity Closure	Open
Clause & Category (Critical / Minor)	6.2.6 (Minor)		
Statement of Nonconformity:	Implementation plan towards the payment of DLW with specific targets and phased implementation process which including updated assessment on prevailing wages and in-kind benefits and annual progress on the implementation of living wages was not available.		
Requirement Reference:	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.		
Objective Evidence:	<p>The Living Income Reference Values for Rural Nigeria 2020 is available and published by the Global Living Wage Coalition. The living income published is 138,678 NGN per month.</p> <p>As per the indicator procedural note, the required implementation plan towards the payment of DLW with specific targets and phased implementation process which including updated assessment on prevailing wages and in-kind benefits and annual progress on the implementation of living wages was not available.</p>		
Corrections:	#1 [HRM] Assess the prevailing wages and in-kind benefits as applicable SNL in order to measure the gap with DLW.		
Root Cause Analysis:	<p>SNL payment is implemented in accordance to the national minimum wage of Nigeria.</p> <p>The company will implement the payment of decent living wage gradually as it has a high financial implication and SNL is not financially stable at the moment.</p>		
Corrective Actions:	#2 [CHRO] Set up a working group at the group level to define the HR strategy and the time frame to fill up the gap between the Prevailing wage and DLW if there is any.		
Assessment Conclusion:	CAP has been accepted. Verification of evidence for CAP effectiveness to be conducted in next assessment.		

Non-conformity			
NCR Ref #	2071946-202106-N9	Date Issued	2/7/2021
Due Date	Next assessment	Date of nonconformity Closure	Open
Clause & Category (Critical / Minor)	6.2.7 (Minor)		
Statement of Nonconformity:	Contract workers were used for core work in SNL.		
Requirement Reference:	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.		
Objective Evidence:	Through reviewing payslips from May 2020 and May 2021, it was found that contract workers have been engaged for core work such as mill production, harvesting and loose fruit picking. Although it is stated in the Nigeria National		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	Interpretation that contract workers are allowed to perform core work due to peculiar seasonality pattern in Nigeria, it was confirmed by the CAO and Mill Manager that these works are non-seasonal and from the review of the payslips the workers has been employed throughout the year which does not justify peculiar seasonality pattern. As such, due to the status is still remained as contract workers, they could not enjoy the benefit of a permanent worker e.g. pension fund and overtime. This is indirectly abusing their right to have a fair employment.
Corrections:	#1 [HRM] To identify jobs in the plantation and mill that are non- seasonality #2 [HRM] To produce a list of workers to be made permanent #3 [HRM] Action plan to give permanent employment to all core workers taking into consideration the financial constraint of the company
Root Cause Analysis:	As indicated in the Nigerian NI, there is seasonality in this job, however, due to lack of jobs in the country, SNL still maintain these workers for future. Review Cause analysis SNL has been converting casual workers to permanent workers through quarterly appraisal where The financial implication of making all core workers permanent workers is high. Therefore SNL cannot afford to do this at a go.
Corrective Actions:	#4 [CHRO] Implementation of the action plan
Assessment Conclusion:	CAP has been accepted. Verification of evidence for CAP effectiveness to be conducted in next assessment.

Non-conformity			
NCR Ref #	2071946-202106-N10	Date Issued	2/7/2021
Due Date	Next assessment	Date of nonconformity Closure	Open
Clause & Category (Critical / Minor)	6.5.3 (Minor)		
Statement of Nonconformity:	Consultation of new mother needs was not carried out comprehensively.		
Requirement Reference:	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified.		
Objective Evidence:	Interviewed with 3 new mothers confirmed that the assessment of new mothers' need was not conducted covering all new mothers and some of them were not aware regarding such consultation.		
Corrections:	#1 [ADMIN & Gender Committee] Communicate the management approval of an additional one hour before break for all breast feeding mothers. #2 [HRM] Gender committee to have a meeting with a representative sample of new mothers and pregnant women to assess their other needs a side from a breastfeeding hour.		
Root Cause Analysis:	Gender committee have had some meetings where resolutions were reach and had requested for management to approve an additional hours for breast feeding mothers before break to enable them go home and feed their children considering		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	<p>the fact that majority of them lives in the estates. However, this approval was not disseminated to field workers by the gender committee.</p> <p>Also, it is very impossible to consult all breast feeding mother in SNL before a decision can be taken especially when a representative of such group exist.</p> <p>The gender committee did not consult the HR department in order to have a list of all new and breast feeding mothers using the maternity leave schedule for SNL workers</p> <p>The group of women consulted was only including women working in offices. The field workers were not part of the consultation. Therefore issues that are specific to them could not be identified.</p>
Corrective Actions:	<p>#3 [ADMIN & Gender Committee] To communicate every committee resolutions to all breast feeding and new mothers in the estate</p> <p>#4 [HRM] Through HR, all HODs submit names of expectant mothers for proper consultation with Gender committee</p> <p>#5 [HSE] Establish a term of reference for the GC, explaining what, when and how they should be communicating with the worker. (idem NC#10).</p>
Assessment Conclusion:	CAP has been accepted. Verification of evidence for CAP effectiveness to be conducted in next assessment.

Non-conformity																		
NCR Ref #	2071946-202106-N11	Date Issued	2/7/2021															
Due Date	Next assessment	Date of nonconformity Closure	Open															
Clause & Category (Critical / Minor)	7.3.1 (Minor)																	
Statement of Nonconformity:	The waste management plan established is not effectively implemented																	
Requirement Reference:	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.																	
Objective Evidence:	<p>Noted during site visit at the landfill are for Ubima Estate and Elele Estate, it was noted that the waste were not segregated. There is evidence of recycle waste such as plastic bottle and can were disposed in the landfill.</p> <p>As stated in the waste management plan under section 3.3.2 SNL waste segregation at the source strategy, "To segregate waste at source, SNL put in place a system of Labelled coloured waste bins and classified into 4 groups</p> <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th>No.</th> <th>Class of Waste</th> <th>Colour Code</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>House hold waste</td> <td>Green</td> </tr> <tr> <td>2</td> <td>Plastic/glass waste</td> <td>Blue</td> </tr> <tr> <td>3</td> <td>Metal Waste</td> <td>Black</td> </tr> <tr> <td>4</td> <td>Hazardous Waste</td> <td>Red</td> </tr> </tbody> </table>			No.	Class of Waste	Colour Code	1	House hold waste	Green	2	Plastic/glass waste	Blue	3	Metal Waste	Black	4	Hazardous Waste	Red
No.	Class of Waste	Colour Code																
1	House hold waste	Green																
2	Plastic/glass waste	Blue																
3	Metal Waste	Black																
4	Hazardous Waste	Red																

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Corrections:	#1 [HSE] Segregate waste at the dumpsite.
Root Cause Analysis:	Due to the diversity and low in knowledge and understanding in practicing of waste segregation within the housing areas
Corrective Actions:	#2 [HSE] review the waste management plan. #3 [HSE] sensitizing workers and resident of housing waste segregation on point of generation. #4 [COO] procurement of more waste bins.
Assessment Conclusion:	CAP has been accepted. Verification of evidence for CAP effectiveness to be conducted in next assessment.

Opportunity for Improvements	
OFI #	Description
2071946-202106-I1 (OFI 1)	6.7.2: The accidents occurrence records of 2020 shown a total of 273 cases for nature of injury related to thorn prick but not clear from which activity on the Risk Assessment documents since some shown high, some medium and some low scores. Clarity could be improved further. Incidents and accidents recorded in the accidents occurrence records 2020 could be improved further between occupational and non-occupational category differentiation.
2108927-202109-I1 (OFI 2)	2.3.2: Appeal Panel Decision of Downgrade from Minor NC 2071946-202106-N1: Result of appeal: Evidence are to be dropped and taken out from the Minor Nonconformity, and graded as Opportunity for Improvement (OFI), provided that SNL forward more evidences. Justification for decision As the per Annex A of the Nigeria National Interpretation 2020 requirement stipulates the Certificate Holders are given 3 years from 15 November 2018 (before 15 Nov 2021) to fulfil the criteria. Please provide more evidences for the on-going registration process established, specifically for the sampled FFB smallholders/farmers suppliers and others (if any).

Positive Findings	
PF #	Description
PF 1	Excellent arrangement for availability of PIC in all audited sites.
PF 2	Excellent arrangement of facilitator travel and accommodations.

3.3.1 Status of Nonconformities Previously Identified and Observations

Non-conformity			
NCR Ref #	Nil	Date Issued	N/A

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Due Date	N/A	Date of nonconformity Closure	N/A
Clause & Category (Critical / Minor)	N/A		
Statement of Nonconformity:	N/A		
Requirement Reference:	N/A		
Objective Evidence:	N/A		
Corrections:	N/A		
Root Cause Analysis:	N/A		
Corrective Actions:	N/A		
Assessment Conclusion:	N/A		

Opportunity for Improvement	
OFI#	Description
1927567-202007-I1	<p>OFI Statement: Indicator 3.8.8: Information of RSPO Certificate number for certified FFB supply by own estate need to be enhanced further in the mill received FFB tickets.</p> <p>Verification / Follow-up actions: For FBB received, information of RSPO Certificate number for certified FFB supply by own estate has been stamped on the Weighing Ticket as per sample sighted as following:</p> <ul style="list-style-type: none"> - Transaction ID # TRAN0187; Account name: Elele Estate; Date: 5/1/2021; Net weight: 5,340 kg - Transaction ID # TRAN8276; Account name: Ubima Estate; Date: 10/4/2021; Net weight: 7,280 kg <p>Hence, OFI has been resolved.</p>
1927567-202007-I2	<p>OFI Statement: Indicator 4.2.3:</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	<p>Complaint log was available and reviewed. However, monitoring of the complaint and grievance log is not effective. Indeed, 6 requests and complaints still on-going and setting date passed in the log. According to the interview, SNL person in charge said that it was an error because these complaints are closed.</p> <p>Coach progress E.O Edi,Pastor Innocent Ngozi,Omuibo youth association</p> <p>Elder Daniel Nlemonwu Chairman PCRC Ozuzu Division</p> <p>Chief Prince Chukwukere Welwkwe, Engr. Amakiri Welekwe ,Alimini</p> <p>His Royal Majesty Eze .I. P. Williams, Nye-Nwe Ali Ubima</p> <p>Chief Gowon David Eze Nwe-ala Odiemudie community</p> <p>Mono I. Okonu chairman CDC Ubima town</p>	<p>14/02/2020</p> <p>25/02/2020</p> <p>01/04/2020</p> <p>17/04/2020</p> <p>04/05/2020</p> <p>15/05/2020</p>
<p>1927567-202007-I3</p>	<p>OFI Statement:</p> <p>Indicator 6.2.2:</p> <p>Contracts of workers were available and have been reviewed. However, contracts of Mr. AMADI Henry engaged on 1st Nov 2019 by SNL was not signed by himself. No date of signature of this contract was mentioned and acceptance of his Guarantor.</p> <p>Verification / Follow-up actions:</p> <p>This OFI was not closed effectively and raised as Major non-conformance. Refer to Indicator 6.2.2 for further details.</p>	
<p>1927567-202007-I4</p>	<p>OFI Statement:</p> <p>Indicator 6.7.1:</p> <p>SNL has management representative in place for H&S. Formal letter of appointment seen and verified. SNL also keep records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at meetings and with management, and any issues raised are recorded in the health and safety meeting with worker form. However, there are no records of action taken and dates to show progress of the concerns raised.</p> <p>Verification / Follow-up actions:</p> <p>Meetings are held with workers and issues concerning workers safety and welfare are discussed. Evidence of meetings seen include;</p> <ol style="list-style-type: none"> 1. HSE meeting minute with workers of workshop and general service dated 24/9/2020 attended by all safety committee members from SNL POM, Elele Estate and Ubima Estate 2. Minutes of the HSE monthly committee meeting held on 22/10/2020 at the conference room attended by all safety committee members from SNL POM 3. Minutes of the HSE monthly committee meeting held on 19/11/2020 at the conference room attended by all safety committee members from Ubima Estate 4. Minutes of the HSE monthly committee meeting held on 25/3/2021 at the conference room attended by all safety committee members SNL POM, Elele Estate and Ubima Estate <p>Progress of action taken with by respective person in-charge and monitoring status were also discussed in the meeting recorded in the minutes of meeting.</p>	

	Hence, OFI has been resolved.
--	-------------------------------

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
1832550-201810-M1	Major	4.7.2 (RSPO P&C 2013)	24/10/2018	02/03/2019
1832550-201810-M2	Major	4.6.6 (RSPO P&C 2013)	24/10/2018	02/03/2019
1832550-201810-M3	Major	6.5.1 (RSPO P&C 2013)	24/10/2018	02/03/2019
1832550-201810-M4	Major	6.3.2 (RSPO P&C 2013)	24/10/2018	02/03/2019
1832550-201810-M5	Major	1.1.2 (RSPO P&C 2013)	24/10/2018	02/03/2019
1832550-201810-N1	Minor	4.1.2 (RSPO P&C 2013)	24/10/2018	03/07/2020
1832550-201810-N2	Minor	6.1.5 (RSPO P&C 2013)	24/10/2018	03/07/2020
2071946-202106-M1	Critical	3.6.2 (RSPO P&C NNI 2021)	2/7/2021	24/9/2021
2071946-202106-M2	Critical	6.7.3 (RSPO P&C NNI 2021)	2/7/2021	24/9/2021
2071946-202106-M3	Critical	7.2.10 (RSPO P&C NNI 2021)	2/7/2021	24/9/2021
2071946-202106-M4	Critical	6.2.2 (RSPO P&C NNI 2021)	2/7/2021	24/9/2021
2071946-202106-M5	Critical	6.2.3 (RSPO P&C NNI 2021)	2/7/2021	24/9/2021
2071946-202106-M6	Critical	3.4.3 (RSPO P&C NNI 2021)	2/7/2021	24/9/2021
2071946-202106-N1	Minor	2.3.2 (RSPO P&C NNI 2021)	2/7/2021	OFI
2071946-202106-N2	Minor	2.2.2 (RSPO P&C NNI 2021)	2/7/2021	Open
2071946-202106-N3	Minor	2.2.3 (RSPO P&C NNI 2021)	2/7/2021	Open
2071946-202106-N4	Minor	1.1.2 (RSPO P&C NNI 2021)	2/7/2021	Open
2071946-202106-N5	Minor	3.4.2 (RSPO P&C NNI 2021)	2/7/2021	Open
2071946-202106-N6	Minor	4.2.3 (RSPO P&C NNI 2021)	2/7/2021	Open
2071946-202106-N7	Minor	5.1.5 (RSPO P&C NNI 2021)	2/7/2021	Open
2071946-202106-N8	Minor	6.2.6 (RSPO P&C NNI 2021)	2/7/2021	Open
2071946-202106-N9	Minor	6.2.7 (RSPO P&C NNI 2021)	2/7/2021	Open
2071946-202106-N10	Minor	6.5.3 (RSPO P&C NNI 2021)	2/7/2021	Open
2071946-202106-N11	Minor	7.3.1 (RSPO P&C NNI 2021)	2/7/2021	Open

3.4 Stakeholders and previous land owner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss SNL Palm Oil Mill and Estates Certification Unit’s environmental and social performance, legal and any known dispute issues.

Meetings were conducted with stakeholders to seek their views on the performance of the company with respect to the RSPO 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

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and later was verified with the management team. Any comment which is not complying to the RSPO P&C requirements have been incorporated as an assessment finding.

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 below.

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Social NGO	Human Rights and Justice Group International, Nigeria	Email
Environmental NGO	Nigeria Conservation Foundation (NCF)	
Industry Association	Self Help and Rural Development Association, Nigeria (SHERDA)	
Economic NGO	Partnership Initiative in the Niger Delta (PIND)	
Industry Association	Nigeria Employee Cooperation Association (NECA)	
Industry Association	Manufacturing Association of Nigeria Rivers State Branch	
Government Department	Federal Ministry of Labour and Productivity – Simon Omonyaba	Remote teleconference interview while face to face with facilitator on-site
Government Department	Environmental & Waste Management Board	
Local Community	Ubima Estate Landlords Association – Community Omademe (Prince Nyeche)	
Local Community	Youth President – Community Ozuzu (Oekchukwu Amadi)	
Local Community	CDC Chairman Eligbo – Community Eligbo (Nnamdi C. Orisa)	
Local Community	HRM Eze Blessing B.N. Wagor (Community Isiokpo)	
Local Community	HRH Eze S. W. Ogundu-Wali (Community Omademe)	
School	State Nursery and Primary School, Siat Elele Estate – Mrs. Akanazu Agatha	
Contractor	Akindola Nig Ent – Transporter	
Contractor	Eze Josiah Wagu (Zulu Gee) – Land preparation	

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Contractor	Fabian Obiakor – FFB Evacuator	
Contractor	Aguma Goodnews - FFB Evacuator	
FFB Supplier	Eke Stanley – Independent Smallholder	
FFB Supplier	Mercy John – Independent Smallholder	
FFB Supplier	Augustine Wonah – Independent Smallholder	
FFB Supplier	Esther Madu – Independent Smallholder	
Workers Representative	Wabah Adiyie Samuel – Ubima Committee (Workers Representative)	
Workers Representative	Miebaka Fred– Ubima Committee (Workers Representative)	
Workers Representative	Theresa Dimkpa – Contract Workers Representative	
Workers Representative	Gender Committee Representatives	

Stakeholders comment	
1	<p>Feedbacks:</p> <p>FFB Suppliers – They informed that they leased land from local communities and managed the land by themselves. They are aware of the FFB pricing and SNL has communicated with them for the new pricing of FFB. They requested for a rise of FFB pricing as the price of independent mill offers higher rate. They informed that no child labour was sighted in SNL.</p> <p>Audit Team verification and response:</p> <p>The management revised the FFB pricing on January 2021 and as per the FFB pricing for out-source suppliers’ policy. The FFB suppliers have the freedom to send the FFB to any mills as they are not scheme smallholders or bind to SNL for selling of FFB.</p>
2	<p>Feedbacks:</p> <p>Female Workers – They informed that no discrimination or sexual harassment case reported. They were provided with time off for nursing during the working hours. They also informed that there was promotion of female workers as Headmiss in SNL. However, they informed that they are not aware of the availability of Gender Committee and new mothers’ needs assessment. They also requested for the construction of creche in the site for workers with children.</p> <p>Audit Team verification and response:</p> <p>Reviewed General List of Staff found that female workers were appointed as Headmiss. Cross-check with Gender Committee Chairman cum Admin Manager and the records of meeting minutes found that no sexual harassment reported. Refer to indicator 6.5.3 and 1.1.2 as minor non-conformances were raised.</p>
3	<p>Feedbacks:</p> <p>Local Communities – The communities informed that they have good relationship with SNL. The company has provided many assistance and contribution to the local communities. They meet with SNL on frequent basis and aware of the complaint procedure. However, they have raised few concerns such as to speed up the finalization of Memorandum of Understanding (MOU) and to provide management level role to the local community.</p> <p>Audit Team verification and response:</p>

	Reviewed the meeting minutes on October 2020 and February 2021 found that the similar concerns were raised. However, this is not comprehensively identified in management plan. Refer Indicator 3.4.2 for minor non-conformance raised.
4	<p>Feedbacks:</p> <p>Gender Committee Representative – She informed that the purpose of committee is to monitor if there is any case of sexual harassment or violence reported. She informed that there was no case on sexual harassment reported as of the time of audit. Any results of the Gender Forum Committee will be disseminated through the representative to workers. However, a Grievance Committee was established to investigate for any grievance escalated to them.</p> <p>Audit Team verification and response:</p> <p>During the time of audit, 3 grievances were recorded and under investigation of the committee. Interviewed with other female workers confirmed that no sexual harassment or domestic violence was reported. Refer to indicator 1.1.2 for minor non-conformance was raised.</p>
5	<p>Feedbacks:</p> <p>Workers’ Representatives and Workers – They informed that they were elected by the workers themselves and appointed by the management after the election. No discrimination by the management. They informed that the overtime was on voluntarily basis. Interviewed with contract workers found that they do not aware of the Workers’ Committee and they were not paid with housing & transport allowance. Some of the workers informed that they worked every day if there is a high crop season.</p> <p>Audit Team verification and response:</p> <p>Details refer to indicator 6.2.2 and 6.2.3 for major non-conformances raised and 1.1.2 for minor non-conformance raised.</p>

List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
Nil	N/A	N/A	N/A	N/A	N/A

*No previous land owners in SNL since the company leased the land from the government

Previous land owner / user comment	
Nil	Feedbacks: N/A
	Audit Team verification and response: N/A



3.5 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.

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Formal Signing-off of Assessment Conclusion and Recommendation

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that SNL Palm Oil Mill and Estates has complied with the Nigeria National Interpretation 2021 of the RSPO P&C 201 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that SNL Palm Oil Mill and Estates is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Hafriazhar Mohd. Mokhtar	Name: Florent ROBERT
Company Name: BSI Services Malaysia Sdn. Bhd.	Company Name: Presco Plc
Title: Client Manager	Title: Sustainability Manager
Signature: 	Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i> 
Date: 28/9/2021	Date: 04/10/2021

Appendix A: Summary of Findings

Criterion / Indicator	Assessment Findings	Compliance	
<p>Principle 1: Behave ethically and transparently Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.</p>			
<p>Criteria 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.</p>			
<p>1.1.1</p>	<p>(C) Management documents that are specified in the RSPO P&C are made publicly available. - Critical (Major) compliance -</p>	<p>SNL has issued an Internal Memorandum dated 13/02/2020 to all stakeholders on the subject of "Management of publicly available document". The following documents are publicly available on request:</p> <ul style="list-style-type: none"> i. OSH plan ii. Environmental Evaluation Report iii. SIA iv. Land titles v. Summary/ report of contribution to community development vi. HCV assessment vii. Water management and pollution and reduction plan viii. Grievance and complains procedures for community and employees ix. Negotiation procedure x. Continual improvement plan xi. Public summary of certification assessment report xii. Human right policy <p>If anyone wish to request for the documents, an email address and contact number is available in the memorandum. The memorandum was</p>	<p>Complied</p>

		displayed at the notice board in the main office as verified by the Audit Facilitator.	
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders. - Minor compliance -	<p>English is the main language for communication in Nigeria and therefore, all the relevant documents and information are available in English.</p> <p>As informed by the Admin Manager that all the information and issues discussed in committee should be disseminate to the workers on the ground by Technical Officer or Headman/ Headmiss. However, it is found that the dissemination of information to the stakeholders was ineffective with objective evidences sighted as below:</p> <ul style="list-style-type: none"> i. Interviewed with female workers found that they do not aware that there is a SIAT Female Gender Forum Committee established in the company. In additional, they have not been informed on the management decision to put on hold for the construction of creche. ii. Interviewed with the workers found that they do not aware that there is Workers Representative Forum available in SNL. <p>Thus, a minor non-conformance was raised.</p>	Non-compliance
1.1.3	(C) Records of requests for information and responses are maintained. - Critical (Major) compliance -	<p>Generally, the stakeholders were requested for assistance from the management instead of request for information. They will write to the management for any request and the management will lodged into the Community Log – Grievance for monitoring. The management will keep the requesters informed on the status/ progress. Sampled of the requests as below:</p> <ul style="list-style-type: none"> i. Requester: Patrick Oghwere Global LTD has requested to use company truck to convey seedlings to his farm which the seedlings purchased from SNL on 07/06/2021. <p>Action: The management has responded with approval of request on 25/06/2021. Seen the letter of response which issued by COO of SNL.</p>	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>ii. Requester: Chief J.E. Amadi has requested seedlings of 350 and fertilizers from the management on 22/05/2021.</p> <p>Action: The management has responded with approval of request for the 350 palm seedlings on 02/06/2021. Request for fertilizers was disapproved by the management due to there was no fertilizer at this moment. Seen the letter of response dated 02/06/2021.</p>	
<p>1.1.4</p>	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p> <p>- Critical (Major) compliance -</p>	<p>SIAT Nigeria Limited has developed Standard Operating Procedure - External Communication (Doc. No.: SNL-CR-510\ CLO-SOP-2, Creation Date: 23/07/2014, Version 03). The procedure presents the communication modalities set by the company to ensure good communication with stakeholders. Public Relation Officer and Community Relation Officer will be responsible to receive and deal with the communication in a timely and appropriate manner and keep record of communication and actions taken. Methods of communication are outlined in the procedure such as direct phone call, mails, email, meetings and form on the website. A response from SNL must be done within 30 days of reception if communication is required for response. Acknowledgement of receipt shall be issued within 10 days after reception and request addressed within 30 days. The procedure has been briefed to the Host Communities during meeting with the management. Seen the last briefing was conducted on 07/10/2020. Besides, a copy of Social Procedure Manual SNL with all the procedures contained were given to the Host Communities as well.</p> <p>Various of meeting with the stakeholders were conducted. Sampled of meetings as below:</p> <p>i. Meeting with both Elele and Ubima Landlords Association on 27/05/2021 – The purpose of the meeting is to address the issues raised concerning Memorandum of Understanding (MOU). The draft MOU is in the progress to be finalized and approved by Managing</p>	<p>Complied</p>

		<p>Director of SNL. The local communities and SNL expect the MOU will be finalized by July 2021.</p> <p>ii. Meeting with private farmers on 22/06/2021 – The purpose of meeting is to sensitize the farmers on the need to register their farms with SNL for RSPO compliance and to educate them on the P&C of RSPO. Besides, His Royal Highness Eze Josiah has requested for free fertilizer from the company and Eze Jonathan requested for free seedlings to assist some farmers who could not afford to buy seedlings. The will be discussed with the Managing Director for further action.</p>	
1.1.5	<p>There is a current list of contact and details of stakeholders and their nominated representatives.</p> <p>- Minor compliance -</p>	<p>Stakeholder list for SNL was developed (Doc. No.: SNL-STAK-505\ADM-LI-01, Creation Date: 22/02/2017, Version 03). The stakeholder list to be reviewed at least one in a year by Admin Manager. Various stakeholders were included into the list such as national authorities, state government, NGO, local communities, contractors, FFB suppliers and workers' representatives. Details of nominated representatives were included in the list.</p>	Complied
<p>Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.</p>			
1.2.1	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</p> <p>- Minor compliance -</p>	<p>SNL has developed Code of Business Conduct signed by Managing Director on 27/09/2016 to ensure the directors and employees of the company maintain the highest standards of ethical conduct and integrity in all aspects of their professional life. This covers for a wide range of business practices and procedures. Standards that cover under this code are as below:</p> <ul style="list-style-type: none"> i. Compliance with laws, rules and regulations ii. Professional Performance iii. Integrity and objectivity iv. Confidentiality 	Complied

		<ul style="list-style-type: none"> v. Conflict of Interest vi. Environment, Health and Safety vii. Human Rights and workplace viii. Record keeping ix. Marketing and sales x. Cooperation with regulatory bodies xi. Sanctions <p>The briefing of Code of Business Conduct was conducted on 10/11/2020, 05/05/2021, 11/05/2021, 12/05/2021, 14/05/2021, 17/05/2021 and 26/05/2021 for all the employees from mill and estates. Seen the Tool Box Talk Record which captured the attendance of the employees.</p> <p>The procedure has been briefed to the Host Communities during meeting with the management. Seen the last briefing was conducted on 07/10/2020. Besides, a copy of Social Procedure Manual SNL with all the procedures contained were given to the Host Communities as well.</p>	
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>SNL has a system in place to monitor the compliance and implementation of the policy to all the parties such as provided training to all the business partners on the policy to ensure they are aware of it. Besides, internal audit was carried out to check the implementation of the policy. The last internal audit was carried out on April 2021.</p> <p>Records of briefing to the transporters were sighted where the briefing was conducted on 18/06/2021.</p>	Complied
<p>Principle 2: Operate legally and respect rights</p> <p>Implement legal requirements as the basic principles of operation in any jurisdiction.</p>			
<p>Criteria 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.</p>			
2.1.1	<p>(C) The unit of certification complies with applicable legal requirements.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has in place a compilation of all legal requirement applicable to it operation and complies with. The list which is captioned Statutory</p>	Complied

**RSPO P&C Public Summary Report
Revision 12 (Jun 2021)**

		<p>Compliance Register, List of Statutory Laws and SNL Compliances was seen and verified. The list contains about 24 laws that SNL complies. Example of some law applicable and complied by SNL and seen include;</p> <ul style="list-style-type: none"> - Department of Pollution Control and Environmental Health, Industrial/Domestic Wastewater Discharge Permit SAE 059 for an average daily effluent of 600 m3, issued 4th April, 2021, valid until 4th April, 2022. - Environmental Audit Statement and Certificate 000085, issued 19th December, 2017, valid until 31st December, 2020, renewal under processing - Environmental Compliance Monitoring Report for the First Quarter of 2021 available with the HSE Department of SNL, submitted 19th May, 2021. - Environmental Compliance Monitoring Report for the Fourth Quarter of 2020 available with the HSE Department of SNL, submitted 1st February, 2021. - National Agency for Drugs Administration and Control (NAFDAC), Chemical Import Permit 11523411-0001, issued 21st October, 2020, valid until 31st December, 2021. - Manufacturer Association of Nigeria, certificate 04176 issued 6th November, 2020, valid until 2022. - Rivers State Fire Service, Fire Safety Certificate MSD/ADM/225/67/827, issued 7th July, 2020, valid until July, 2021. - Federal Inland Revenue Service (TIN - 11523411-0001), Tax Clearance Certificate, valid until December, 2021. - Certificate of Standard by the Rivers State Ministry of Health L00578, issued 22nd January, 2021, valid until 21st January 2022. 	
--	--	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> - Environmental Health Services of Rivers State, Certificate of Fumigation FHO/2335, issued 12th March, 2021, valid until end of June, 2021. - Ministry of Environment, Dump Site Certificate 0009, issued 20th May, valid until December 31st, 2021. - Nigerian Electricity Regulatory commission NERC/CPG/0043, issued 21st August, 2019, valid for five years until 2nd July, 2024. - Department of Petroleum Resources, Petroleum Storage License AR47282/2021, issued 6th January, 2021, valid until 31st December, 2021. - Leak Test Certificate, issued 10th March, 2021, certifying that storage tanks and associated pipelines for petroleum products were tested for leakages, and they were found not leaking, valid until 4th March, 2023. - Leak Test Certificate, issued 5th March, 2021, certifying that storage tanks and associated pipelines for CPO, PKO, Boiler Feed Water, process water and effluent tank were tested for leakages and they were found not leaking, valid until 4th March, 2023. - Federal Republic of Nigeria, Factory Act, CAP F1 LFN 2004, Certificate of Registration of Factory RV.0292, issued 16th September, 2020, valid until September 30th, 2022. - Standard Organization of Nigeria, Import Permit IMP0820151P, Approval 1154, issued 13th August, 2020, valid until 12th August, 2021. - Federal Republic of Nigeria, Pre-Shipment Inspection, End-User Certificate EUC/006016, issued 11th September, 202, valid until 11th September, 2021. - Exporter Registration Certificate 0014015, issued 12th April, 2021, valid until 12th April, 2023. 	
--	--	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> - Department of Weights and Measures, Certificate of Verification WMRC/0007857, issued 24th June, 2020 to Avery Nigeria Limited, valid until 24th June, 2021, renewal under processing by the Avery Nigeria Limited. - Calibration Certificate 0009594 by Avery Nigeria Limited, done 27th February, 2021, valid for 12 months. - Statutory Factory Inspection Certificate by Unicorn Engineering Services Limited, issued 12th May, 2021, valid for 6 months. Certificate of Through Examination of Chains, Ropes and Lifting Tackle. - Statutory Factory Inspection Certificate by Unicorn Engineering Services Limited, issued 12th May, 2021, valid for 6 months. Certificate of Through Examination of Steam Boiler When Cold. - Federal Inland Revenue Service, Tax Clearance Certificate 221252365158, issued 22nd April, 2021, valid until 31st December, 2021. 	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.</p> <p>- Minor compliance -</p>	<p>There is SOP for identifying, monitoring of National, International laws, regulations and convention compliance, SNL-IML-020-HSE-SOP 1.</p> <p>It is documented that the company follows all legal development and discussion in: Newspaper publication, radio and television announcements, yearly index of status from assembly, press, email notifications from the Nigeria Bar Association, publications from selected committee of parliament and its publicity department, obtain copies of new laws through the administrative department and forward same to the relevant Head of Department through compliance and incorporation in the legal compliance register.</p> <p>The company presented a documented internal audit procedure in form of SOP: SNL-ACC-460/HSE-SOP-20 Internal audit of RSPO SCCS 20202306, used for all internal audits. The procedure outlines the processes for performing annual internal audits in SNL, in order to</p>	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>determine whether RSPO certification systems. The responsible person is COO for selecting an internal audit team coordinator and for ensuring that corrective actions are implemented. The internal audit team coordinator and HSE manager are responsible for selecting the audit team, preparing a yearly internal audit programme and communicating to the audit team and heads of departments.</p> <p>Based on the procedure, internal audits for RSPO shall be carried out annually. Internal audit plans shall take into consideration the status and importance of the processes and areas to be audited as well as results of previous audits. To ensure objectivity and impartiality of the audit process auditors shall not audit their own work. Internal audits are conducted by personnel knowledgeable in the requirements of this standard.</p> <p>Training, complete and up-to-date SOPs are implemented in the correct manner, management review meetings are held annually according to the management Review SOP.</p>	
2.1.3	<p>Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.</p> <p>- Minor compliance -</p>	<p>Legal or authorised boundaries are clearly demarcated and visibly maintained in both Elele Estate and Ubima Estate. On-site visit to the field and consultation with local community stakeholders among neighbours confirmed that no planting beyond these legal or authorised boundaries.</p>	Complied
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	<p>A list of contracted parties is maintained.</p> <p>- Minor compliance -</p>	<p>SNL maintains a list of all contracted parties. Almost all the parties are transporters. For FFBs suppliers, SNL does not have any formal agreement or contract with as they have the liberty to sell their fruits to SNL or any other mill as they so wish.</p>	Complied
2.2.2	<p>All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.</p>	<p>Review of some of the Contract with transporters include clauses on meeting applicable legal requirements. Contract signed between SNL and Akindola Nig. Ent. saw evidence of compliance.</p>	Non-compliance

	- Minor compliance -	<p>However, no evidence of contract with indirect FFB suppliers for on-site interviewed sample as following:</p> <ul style="list-style-type: none"> - Isaac Okah - Anayo N Sivim - Silas Orluckoro <p>This indicated that contracts not available for on-site sampled indirect FFB suppliers to show it contain clauses disallowing specific clauses on meeting applicable legal requirements.</p> <p>Hence, a Minor noncompliance has been raised on the matter.</p>	
2.2.3	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.</p> <p>- Minor compliance -</p>	<p>SNL does not have any formal agreement or contract FFB suppliers as they have the liberty to sell their fruits to SNL or any other mill they so wish. However, all SNL contracts with has attached, SNL HSE Policy which specify specific clauses including disallowing child, forced and traffic labour.</p> <p>However, no evidence of contract with indirect FFB suppliers for interviewed sample as following:</p> <ul style="list-style-type: none"> - Isaac Okah - Anayo N Sivim - Silas Orluckoro <p>This indicated that contracts not available for on-site sampled indirect FFB suppliers to show it contain clauses disallowing child, forced and trafficked labour, and where young workers are employed, the contracts include a clause for their protection.</p> <p>Hence, a Minor noncompliance has been raised on the matter.</p>	Non-compliance
Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	<p>(C) For all directly sourced FFB, the mill requires:</p> <ul style="list-style-type: none"> • Information on geo-location of FFB origins 	<p>SNL source FFB directly from its own estate Elele and Ubima.</p> <p>Geo-locations for both estate are;</p>	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	<ul style="list-style-type: none"> • Proof of the ownership status or the right/claim to the land by the grower/smallholder • Where applicable, valid planting/operating/trading license, or is part of a cooperative which allows the buying and selling of FFB <p>- Critical (Major) compliance -</p>	<p>Elele – 5°07'41.16" N, 6°44'19.43" E Ubima – 5°07'41.16" N, 6°44'19.43" E</p> <p>SNL have valid land titles for its own estates as following:</p> <ul style="list-style-type: none"> - The Land Use Decree (No. 6 of 1978), Land title with certificates of occupancy RSG 000729, FORM LUD. (Cert. 1) for 1,601.081 hectares of land at Apane-Ihie-Egbu Area in Ikwere/Etche Local Government Area of Rivers State of Nigeria, issued on 14th October, 1980, valid for 99 years; RSG 000736 FORM LUD. (Cert. 1) for approximately 2604.130 hectares at Ihie-Ogida-Ozuzu in Ikwere/Etche Local Government Area of Rivers State of Nigeria, issued 2nd Oct. 1981, valid for 99 years; RSG 013537 FORM LUD. (Cert. 1) for approximately 6,700 hectares of land Elele in Ikwere /Etche Local Government Area of Rivers State of Nigeria, issued 15th February, 1987, valid for 99 years. - Evidence of Land Annual Lease Payment of ₦472,000,000 (Four Hundred and Seventy-two Million Naira only) for five years to the Rivers State Government, paid 7th October, 2019, valid until 31st December, 2024, <p>There is a valid business operating license in place captioned Certificate of Incorporation with reference number RC. 182910.</p>	
2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.</p> <p>- Minor compliance -</p>	<p>SNL also source FFBs from independent growers (indirectly). SNL has in place a list of all indirectly supplied FFBs with where there are originating from.</p> <p>However, evidence as listed in Indicator 2.3.1 was found insufficient for indirect FFB Suppliers documents sampled and interviewed on-site as following:</p> <ul style="list-style-type: none"> - Isaac Okah - Anayo N Sivim 	OFI

		<p>- Silas Orluckoro</p> <p>Hence, a minor noncompliance has been raised on the matter.</p> <p>Notwithstanding, the Minor NC has been appealed where the Appeal Panel Decision of Downgrade from Minor NC 2071946-202106-N1:</p> <p>Result of appeal:</p> <p>Evidence are to be dropped and taken out from the Minor Nonconformity, and graded as Opportunity for Improvement (OFI), provided that SNL forward more evidences.</p> <p>Justification for decision</p> <p>As the per Annex A of the Nigeria National Interpretation 2020 requirement stipulates the Certificate Holders are given 3 years from 15 November 2018 (before 15 Nov 2021) to fulfil the criteria.</p> <p>Please provide more evidences for the on-going registration process established, specifically for the sampled FFB smallholders/farmers suppliers and others (if any).</p> <p>Hence, this Minor NC has been downgraded to OFI.</p>	
<p>PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.</p>			
<p>Principle 3: Optimise productivity, efficiency, positive impact and resilience Implement plans, procedures and systems for continuous improvement.</p>			
<p>Criteria 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.</p>			
3.1.1	<p>(C) A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.</p>	<p>SNL has documented the business management plan as per SNL 2020 BUDGET with budget assumptions based on estimated CPO Evolution World Market Price Analysis for period from 2020 – 2025.</p>	Complied

	- Critical (Major) compliance -	The business plan covered the plantation profile, FFB production of own plantation, FFB processed by the mill, CPO produced, production cost per ton, and sales volume and turnover.																			
3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance -	SNL has established replanting program for both estates. The replanting was taken consideration of FFB production per ha, average bunch weigh of the block stands of palms, and field conditions. The replanting program FY 2021 – 20205 as follows: <table border="1" data-bbox="1131 614 1948 774"> <thead> <tr> <th></th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Ubima</td> <td>206.70</td> <td>1952.60</td> <td>1687.30</td> <td>2027.60</td> <td>1324.20</td> </tr> <tr> <td>Elele</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table> No replanting program in Elele estates as it was completed in 2018.		2021	2022	2023	2024	2025	Ubima	206.70	1952.60	1687.30	2027.60	1324.20	Elele	0.00	0.00	0.00	0.00	0.00	Complied
	2021	2022	2023	2024	2025																
Ubima	206.70	1952.60	1687.30	2027.60	1324.20																
Elele	0.00	0.00	0.00	0.00	0.00																
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken. - Minor compliance -	SNL conducted the management review meeting on annually basis. The meeting was attended by Chief Operating Officer (COO), Chief Agric Officer (CAO) and all operational as well as administrative managers within SNL Palm Oil Mill and Supply Base. Reviewed the latest minutes meeting conducted on 31/05/2020.	Complied																		
Criteria 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.																					
3.2.1	(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. - Critical (Major) compliance -	SNL has developed and documented the Action Plan Sustainability 2021 as continuous improvement plan in the Global Action Plan. The plan was established in consideration of social and environmental negative impacts and positive impacts based on the assessment as well as issues identified during the internal audit conducted. Mitigation and promotion action was taken accordingly. Among the action plans established as follows: 1. Waste segregation should be done base on the waste management plan	Complied																		

		<ol style="list-style-type: none"> 2. Erect signboard in all conservation areas 3. HCV encroachment – define a strategy to avoid new encroachment 4. Communicate SOP on HCV management to the host communities 5. Enforce sensitization and implementation of waste sorting SOP at the mill 																					
3.2.2	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.</p> <p>- Minor compliance -</p>	RSPO metrics template for SNL Palm Oil Mill and Estates made available for verification found to be consistent with relevant evidences sighted.	Complied																				
Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.																							
3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	<p>SNL keep a list of all SOPs applicable to its operation which include HSE, Mill and Agric. The SOPs reviewed include;</p> <p>HSE SOPs</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>SOP 1</td> <td>Legal Compliance</td> </tr> <tr> <td>SOP 2</td> <td>Management of HSE relevant documents</td> </tr> <tr> <td>SOP 3</td> <td>Communication of HSE related information</td> </tr> <tr> <td>SOP 4</td> <td>Occupational Risk Assessment</td> </tr> <tr> <td>SOP 5</td> <td>Personal Protective Equipment - Management</td> </tr> <tr> <td>SOP 6</td> <td>Waste Management</td> </tr> <tr> <td>SOP 7</td> <td>Accidents response and investigation</td> </tr> <tr> <td>SOP 8</td> <td>Fire risk management</td> </tr> <tr> <td>SOP 9</td> <td>Management of hydrocarbons</td> </tr> <tr> <td>SOP 10</td> <td>Management of chemical products</td> </tr> </table>	SOP 1	Legal Compliance	SOP 2	Management of HSE relevant documents	SOP 3	Communication of HSE related information	SOP 4	Occupational Risk Assessment	SOP 5	Personal Protective Equipment - Management	SOP 6	Waste Management	SOP 7	Accidents response and investigation	SOP 8	Fire risk management	SOP 9	Management of hydrocarbons	SOP 10	Management of chemical products	Complied
SOP 1	Legal Compliance																						
SOP 2	Management of HSE relevant documents																						
SOP 3	Communication of HSE related information																						
SOP 4	Occupational Risk Assessment																						
SOP 5	Personal Protective Equipment - Management																						
SOP 6	Waste Management																						
SOP 7	Accidents response and investigation																						
SOP 8	Fire risk management																						
SOP 9	Management of hydrocarbons																						
SOP 10	Management of chemical products																						

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		SOP 11	Responsibilities and roles of the HSE Team		
		SOP 12	Transport rules and regulations		
		SOP 13	Visitor Safety		
		SOP 14	HSE Training program - SNL		
		SOP 15	Management of new joiners/HSE induction program		
		SOP 16	Management of contractors		
		SOP 17	Management of sensitive areas		
		SOP 18	Monitoring and corrective actions in regard to HSE related non-conformities		
		SOP 19	Management Review		
		Mill SOPs			
		SOP 19	Starting the Mill Line 1		
		SOP 16	Starting the Kernel Crushing Plant		
		SOP 21	Sampling		
		SOP 21	Water Analysis		
		SOP 21	Quality Control of Produce		
		SOP 21	Control of Losses		
		SOP 25	Palm Nut Washing		
		SOP 26	Steam Turbine		
		SOP 18	Boiler		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		SOP 24	EFB Plant		
		SOP 13-16	Kernel Crushing Plant		
		SOP 11-12	Kernel Recovery		
		SOP 9	Clarification		
		SOP 4-8	Extraction Station		
		SOP 3	Sterilization		
		SOP 2	Bunch Reception and Transfer		
		SOP 1	Weighbridge		
		Agric SOPs			
		SOP 2	Fertilizer Application at the Nursery		
		SOP 6	Cutting and Fixing Wire at the Nursery		
		SOP 5	Culling(Elimination) at the Nursery		
		SOP 1	Weed Control at the Pre-Nursery		
		SOP 4	Mulching at the Nursery		
		SOP 3	Pruning at the Nursery		
		SOP 7	Fungicide/Insecticide Application at the Nursery		
		SOP 8	Loading and Transport of Seedlings		
		SOP 9	Felling of Oil Palm		
		SOP 10	Chainsaw Operating		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		SOP 11	Sub-Soiling, Lining and Pegging	
		SOP 12	Planting	
		SOP 13	Avenue and Ring Weeding	
		SOP 14	Nutrient Recycling(EFB, Cover Crops)	
		SOP 15	Loading of Fertilizer	
		SOP 16	Distribution of Fertilizer in Field	
		SOP 17	Fertilizer Application in Field	
		SOP 18	Sharpening of Malaysian Knives	
		SOP 19	Cutting of FFB or Fronds	
		SOP 21	Loading of FFB into Vehicles	
		SOP 22	Transportation of FFB to the Factory	
		SOP 23	Transportation of Pesticides to Field	
		SOP 24	Mixing of Pesticides and Herbicides	
		SOP 25	Chemical Spraying in the Field	
		SOP 26	Maintenance-Spraying Herbicides(Ring & Path)	
		SOP 27	Communication in the field	
		SOP 28	Transport of Labour to and fro the Field	
		SOP 29	Movement on the Field	
		SOP 30	Road Maintenance	
		SOP 34	Rope Inspection	

		SOP 35	Management of Fragile Soil	
3.3.2	A mechanism to check consistent implementation of procedures is in place. - Minor compliance -	SNL has established mechanism to monitor the implementation of the Standard Operating Procedures established by conducting Internal Audit. Among the internal audit conducted such as:		Complied
		<ol style="list-style-type: none"> 1. COO_Admin Internal Audit 2. Human Resource Management Internal Audit 3. Community Relation Internal Audit 4. HSE Internal Audit 5. Agriculture Internal Audit 		
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor compliance -	The operating units maintain all records of monitoring and action taken. Reviewed the Internal audit records FY 2021 as follows:		Complied
		<ul style="list-style-type: none"> • COO_Admin Internal Audit dated 21/04/2021 • Human Resource Management Internal Audit dated 20/04/2021 • Community Relation Internal Audit dated 19/04/2021 • HSE Internal Audit dated 21/04/2021 • Agriculture Internal Audit dated 19/04/2021 		
<p>Criteria 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.</p>				

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

<p>3.4.1</p>	<p>(C) In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented. - Critical (Major) compliance -</p>	<p>SNL has conducted impact assessment on environment as per Environmental Evaluation Report (EER) of Oil Palm Replanting and Mill Rehabilitation/Capacity Upgrade conducted by Foremost Development Services Limited dated November 2017. The report was also submitted to the Federal Ministry of Environment.</p> <p>The social impact assessment was conducted with report finalized on January 2018 by Foremost Development Services Limited. Data collection by using questionnaire, in-depth interviews, focus group discussion and site visit were conducted. Consultations with local communities were carried out and seen the Social Impact Assessment Attendance Register. Meeting minutes with the issues raised by local community were attached in the report. The aspects that assessed by the team are included health, education, economy: livelihoods and income sources, belief systems, community needs, challenges and opportunities for socio-economic development.</p>	<p>Complied</p>
<p>3.4.2</p>	<p>For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders. - Minor compliance -</p>	<p>SNL has established an environmental management plan documented in the Action Plan Sustainability SNL 2021 under section EIA management plan. The plan was established base on the findings from the Environmental Evaluation Reports, Management Review Meeting and Internal Audit and External Audit report.</p> <p>SNL has developed the SIA Action Plan 2021 where the impacts were based on the recommendations from the SIA report dated January 2018. The progress of the plan will be reviewed on quarterly basis. The last reviewed was conducted on May 2021.</p> <p>Based on external stakeholders' interview and review of meeting minutes held on Oct 2020 and Feb 2021, there were repeated concerns raised. These repeated concerns may require time to address. However, it is not comprehensively identified in the management plan. The concerns from the external stakeholder includes:</p>	<p>Non-compliance</p>

		<ul style="list-style-type: none"> i. To speed up the finalization of Memorandum of Understanding (MOU) ii. The employment of local communities at management level in SNL <p>Thus, a minor non-conformance was raised.</p>	
<p>3.4.3</p>	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p> <p>- Critical (Major) compliance -</p>	<p>SIA Action Plan 2021 was implemented, reviewed and updated on quarterly basis. For example:</p> <ul style="list-style-type: none"> i. Objective: To eliminate or minimize the impact of plantation rehabilitation on food security <p>Proposed Action: Implement skills acquisition and vocational training for the communities aimed at improving the capacity of the people for increased agricultural production and improved livelihoods.</p> <p>Status as of May 2021: The management has offered industrial attachment with SNL for community youth in school training to have better skills and knowledge.</p> <p>Evidence: Seen the offer letter to the community youth for the Student Industrial Work Experience. Letter with Ref. No.: SNL/SIWES/Vol.1 dated 08/03/2021 and SNL/SIWES/Vol.1 dated 02/03/2021 issued by HR Manager.</p> <p>SNL has established an environmental management plan documented in the Action Plan Sustainability SNL 2021 under section EIA management plan. Reviewed the sampled implementation of the management plan as follows:</p> <ol style="list-style-type: none"> 1. As stated in the Action Plan Sustainability SNL 2021 under criteria Water Quality and Hydrology, the action plan is "Put in place adequate contingency measures to curtail accidental spills and ensure spill containment equipment shall available at the construction site". 	<p>Non-compliance</p>

		<p>Noted during site visit at the chemical mixing point at Ubima Estate, the area were surrounded with containment bund and the slope were heading backwards. However, there is an open outlet that can lead the waste water from chemical mixing operation flow onto the soil and the drain.</p> <p>2. As stated in the Action Plan Sustainability SNL 2021 under criteria Water Quality and Hydrology, the action plan is "In order to reduce ground contamination, an impervious sump or container shall be place under the spigots of fuel drums to collect drippings". Noted during site visit at the spent lubricant storage area, there is evidence of spillage on the soil beside the drain.</p> <p>3. As stated in the Action Plan Sustainability SNL 2021 under criteria Spills of hazardous chemicals, the action plan is "all storage would be provided with secondary containment and there should be provision for spill contingency plan and containment equipment". Noted during site visit at the mill laboratory, the liquid waste container were kept on the floor without any secondary containment. Noted during site visit at the spraying gang at Elele Estate, there is evidence of chemical spillage onto the soil during refilling herbicide into the spraying pump. The refilling process was conducted without any secondary containment.</p> <p>Thus, a critical non-conformance was raised.</p>	
Criteria 3.5: A system for managing human resources is in place.			
3.5.1	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.</p> <p>- Minor compliance -</p>	<p>SIAT Nigeria Limited has developed Standard Operating Procedure for the following topics:</p> <p>i. Recruitment (Doc. No.: SNL-HR-085/HR-SOP-01, Creation Date: 10/08/2017, Version 04/07/2018) to ensure the employment is based on merit, qualification, experience, skill and knowledge. The</p>	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>procedure also outlined the promotion opportunities within the employees. Selection process is clearly mentioned in the procedure. Pre-medical examination will be done after succeeding for the interview.</p> <ul style="list-style-type: none"> ii. Resignation (Doc. No.: SNL-HR-085/HR-SOP-05, Creation Date: 10/08/2017, Version 04/07/2018) to guarantee the liberty of employee to resign whenever he/ she desires. Notice period as agreed will be served. iii. Annual Performance Appraisal (Doc. No.: SNL-PERF-460/HR-SOP-04, Creation Date: 10/08/2017, Version 04/07/2018) to identify strength and weakness of individual employee in order to improve performance. It is also ensure all employees are treated fairly in term of promotion and reward. iv. Employee Dismissal (Doc. No.: SNL-HR-085/HR-SOP-07, Creation Date: 10/08/2017, Version 04/07/2018) to prevent stealing and other unruling behaviour in the workplace. v. Pension Fund (Doc. No.: SNL-HR-095/HR-SOP-15, Creation Date: 10/08/2017, Version 04/07/2018) to define a benefit scheme through Social Insurance method for employees into the organized private sector. This cover of old age after retirement. 	
3.5.2	Employment procedures are implemented and records are maintained. - Minor compliance -	Application form of employment, certificate of medical fitness, employment contract and the document of identity such as Certificate of National Service, identity card and Statutory Declaration of Age was sighted for the new recruited workers. All the records were maintained by HR Department.	Complied

PROCEDURAL NOTE for 3.5.1

As part of the employment procedures, workers shall be encouraged to obtain Tax identification Numbers (TIN) from the Nigeria Revenue Authority as soon as an employment contract is signed. They shall also be made aware of data protection laws and sensitised on the use of child and forced labour.

Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.

3.6.1	<p>C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has SOP 4 for occupational risk assessment. Likewise there is SOP 8 for fire risk assessment. Furthermore, SNL has conducted risk assessment applicable to all sections for its activities which include Administration, General service, HSE, Medical, Mill, Plantation, Security, Store and Workshop. The assessment identifies all risks applicable to these areas and prescribe their mitigation plans. The assessment documented as the Occupational Risk Management Plan; Doc. title: Risk Management; Last updated: 29/5/2021. All updates are done by the HSE department.</p>	Complied
3.6.2	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.</p> <p>- Critical (Major) compliance -</p>	<p>During visit to the FFB reception ramp area in the mill, a general check on Shovel # 930H CAT that was used for shovelling FFB into the loading ramp operation found that the reverse alarm, rotary flashlight, and left hand-side signal not functioning.</p> <p>These were not in-line with the mitigation action for Power Truck operation with identified hazard of collision with people, other machines or structures as per established Occupational Risk Management Plan; Doc. title: Risk Management; Last updated: 29/5/2021 that requires the following :</p> <p>1) Equip machines with reverse alarm and functional flashlights</p> <p>This indicated that effectiveness of the H&S plan to address safety risk to people for shovel operation in FFB ramp in the mill are insufficiently monitored.</p> <p>Hence, a critical noncompliance has been raised on the matter.</p>	Non-compliance
<p>Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.</p>			
3.7.1	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training.</p>	<p>SNL maintains a training plan which is developed by the Human Resource Manager and the HSE Department. Copy of training plan captioned 2021 Learning and Development Programmed was seen and reviewed. Prior to development of the plan, training need form is</p>	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	- Critical (Major) compliance -	distributed to all heads of department to identify specific training that will be required by each department based assessment.	
3.7.2	Records of training are maintained, where appropriate on an individual basis. - Minor compliance -	Training records are maintained as well training effectiveness evaluation. Sample of training records sighted as per sample as following: - Certificate of Participation of Okoroka John Iheanyi on the training title Risk-Based Internal Auditing and Compliance Monitoring; Dated on 5-6 May 2021. - Certificate of Attendance of Edith Onyema Ukmueze on the training title Skills Development Workshop for Administrative and Personnel Officers; Dated on 15-17 June 2021.	Complied
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed. - Minor compliance -	Appropriate training was provided for personnel involved in SCCS implementation including the weighbridge clerk who mainly in incoming certified product handling and commercial department personnel who mainly handling the delivery of mill certified products. Records indicated latest training provided to incoming certified product personnel and delivery of certified product personnel was on 7/4/2021 and 18/6/2021 respectively.	Complied
Criteria 3.8: Supply chain requirements for mills.			
Procedure note: all requirements are classified as Critical Indicators . However it will not contribute to suspension if there is more than 5 non-compliance within a principle)			
3.8.1	Identity Preserved Module A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme. Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of	SNL Palm Oil Mill received and processed FFB from both own internal certified supply bases i.e Ubima Estate and Elele Estate as well as external uncertified suppliers among smallholders. Hence, only Mass Balance Module is applicable.	Not Applicable

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.		
3.8.2	<p>Mass Balance Module</p> <p>A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</p>	SNL Palm Oil Mill received and processed FFB from both own internal certified supply bases i.e Ubima Estate and Elele Estate as well as external uncertified suppliers among smallholders. Hence, only Mass Balance Module is applicable.	Complied
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill is recorded in this public summary report. Previous estimated volume of certified palm product (CPO and PK) was based on the period from October 2019 until September 2020 and extended period from October 2020 until May 2021. Actual volumes of FFB, CPO and PK certified has been verified for period from October 2019 until May 201.	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

<p>3.8.4</p>	<p>The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.</p>	<p>SNL Palm Oil Mill met the RSPO IT Platform PalmTrace registration requirements as per following:</p> <table border="1" data-bbox="1131 443 1973 646"> <tr> <td>Member Name:</td> <td>SNL Siat Nigeria Limited</td> </tr> <tr> <td>Core Product :</td> <td>Palm Oil</td> </tr> <tr> <td>Member ID :</td> <td>RSPO_PO1000008490</td> </tr> <tr> <td>RSPO Membership Number :</td> <td>1-0005-04-000-00</td> </tr> <tr> <td>Type of Business :</td> <td>Oil Mill</td> </tr> <tr> <td>License Status :</td> <td>Expires 02-10-2020</td> </tr> </table> <p>Requirements for reporting was met for the transaction of palm products as per following:</p> <table border="1" data-bbox="1131 726 1973 965"> <thead> <tr> <th>Product</th> <th>Transaction date</th> <th>Volume (mt)</th> <th>Type</th> </tr> </thead> <tbody> <tr> <td>CSPO</td> <td>10/03/2020</td> <td>4,000.00</td> <td>Credit</td> </tr> <tr> <td>CSPK</td> <td>16/4/2020</td> <td>281.00</td> <td>Physical</td> </tr> <tr> <td>CSPK</td> <td>13/7/2020</td> <td>3,114.60</td> <td>Physical</td> </tr> <tr> <td>CSPO</td> <td>11/11/2020</td> <td>8,000.00</td> <td>Credit</td> </tr> <tr> <td>CSPK</td> <td>11/11/2020</td> <td>1,000.00</td> <td>Physical</td> </tr> <tr> <td>CSPK</td> <td>10/9/2021</td> <td>2,500.00</td> <td>Physical</td> </tr> </tbody> </table>	Member Name:	SNL Siat Nigeria Limited	Core Product :	Palm Oil	Member ID :	RSPO_PO1000008490	RSPO Membership Number :	1-0005-04-000-00	Type of Business :	Oil Mill	License Status :	Expires 02-10-2020	Product	Transaction date	Volume (mt)	Type	CSPO	10/03/2020	4,000.00	Credit	CSPK	16/4/2020	281.00	Physical	CSPK	13/7/2020	3,114.60	Physical	CSPO	11/11/2020	8,000.00	Credit	CSPK	11/11/2020	1,000.00	Physical	CSPK	10/9/2021	2,500.00	Physical	<p>Complied</p>
Member Name:	SNL Siat Nigeria Limited																																										
Core Product :	Palm Oil																																										
Member ID :	RSPO_PO1000008490																																										
RSPO Membership Number :	1-0005-04-000-00																																										
Type of Business :	Oil Mill																																										
License Status :	Expires 02-10-2020																																										
Product	Transaction date	Volume (mt)	Type																																								
CSPO	10/03/2020	4,000.00	Credit																																								
CSPK	16/4/2020	281.00	Physical																																								
CSPK	13/7/2020	3,114.60	Physical																																								
CSPO	11/11/2020	8,000.00	Credit																																								
CSPK	11/11/2020	1,000.00	Physical																																								
CSPK	10/9/2021	2,500.00	Physical																																								
<p>3.8.5</p>	<p>Documented procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ol style="list-style-type: none"> a. Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. b. Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). c. Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and 	<p>a. SNL Palm Oil Mill has complete and up to date procedures covering MB supply chain requirements including the following:</p> <ul style="list-style-type: none"> - Supply Chain Manual; SCCS-MIL-02; Version 02; Date: 23/6/2020 - Mass Balance Supply Chain System; SNL-TRAC-375/MIL-SOP-13; Date: 23/6/2020 - RSPO Supply Chain Certification System Responsibilities; SNL-LEAD-030/MIL-SOP-15; Date: 23/06/2020 - Conversion Rate Testing and Calculation; SNL-TS-185/MILL-SOP-14; Date: 23/06/2020 - Approving Suppliers and Transporters and Handling Non-conformity Products; SNL-PUR-110/HSE-SOP-21; Date: 26/06/2020 	<p>Complied</p>																																								

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	<p>compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard.</p> <p>d. The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill.</p>	<ul style="list-style-type: none"> - Stakeholder Complaints; SNL-STAK-505/ADM-SOP-01; Date: 23/06/2020 - Internal Audit of RSPO SCCS; SNL-ACC-460/HSE-SOP-20; Date: 23/06/2020 - Weighbridge; SNL-TS-180/MIL-SOP-01; Date: 23/06/2020 - Management Review; SNL-PERF-465/HSE-SOP-19; Date: 23/06/2020 b. SNL Palm Oil Mill has complete and up to date records and reports that demonstrate compliance with the supply chain model requirements including the following: <ul style="list-style-type: none"> - Mill production records October 2019 – May 2021 - Summary of FFB received records October 2019 – May 2021 - SCCS training records; date: 7/4/2021 & 18/6/2021 c. Identified person having overall responsibility over SCCS implementation in SNL Palm Oil Mill is Mr. Ahmed Cornelius (Mill Manager) as per SCCS person in-charge appointment letter; Date: 19/3/2020 d. The mill receives and processes both certified and uncertified FFB hence certified as MB module 	
<p>3.8.6</p>	<p>Internal Audit</p> <ul style="list-style-type: none"> i. The mill shall have a written procedure to conduct annual internal audit to determine whether the mill; <ul style="list-style-type: none"> a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. b. Effectively implements and maintains the standard requirements within its organisation. ii. Any non-conformities found as part of the internal audit shall be issued 	<ul style="list-style-type: none"> i. Written procedure to conduct SCCS internal audit established as SOP Internal Audit of RSPO; SNL-ACC-460/HSE-SOP-20; V2; Date: 23/6/2020. <ul style="list-style-type: none"> a. The procedure conforms to the requirements in RSPO SCCS and RSPO Market Communications and Claims documents. b. Internal audit has been implemented effectively with latest conducted for RSPO SCCS dated on 21/4/2021. 	<p>Complied</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.	ii. No non-conformity raised in the internal audit. The results of Internal Audit was discussed in the management Review Meeting as sighted in minutes of meeting for review conducted on 31/5/2021.	
3.8.7	<p>Purchasing and Goods In</p> <ul style="list-style-type: none"> i. The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. ii. The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. iii. The mill shall have a mechanism in place for handling non-conforming FFB and/or documents. 	<ul style="list-style-type: none"> i. SNL Palm Oil Mill have system to verify and document tonnage and sources of FFB at the weighbridge. Information for RSPO certified and uncertified FFB were recorded in FFB Consignment notes and weighbridge tickets. ii. No any overproduction by SNL POM. Nevertheless, the requirement to inform CB was fully understood by relevant PIC iii. Mechanism for handling non-conforming FFB and/or documents based on SOP Approving suppliers and transporters & Handling non-conforming products; SNL-PUR-110/HSE-SOP-21; V2; Date: 24/6/2020 <p>For FBB received, information of RSPO Certificate number for certified FFB supply by own estate has been stamped on the Weighing Ticket as per sample sighted as following:</p> <ul style="list-style-type: none"> - Transaction ID # TRAN0187; Account name: Elele Estate; Date: 5/1/2021; Net weight: 5,340 kg - Transaction ID # TRAN8276; Account name: Ubima Estate; Date: 10/4/2021; Net weight: 7,280 kg 	Complied
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ul style="list-style-type: none"> a. The name and address of the buyer; 	Physical sales of palm products by SNL POM only involved CSPK that were delivered to SNL Kernel Crusher Plant. Credit sales were made for CSPO. Delivery of CSPK was through air blower hence not involving weighbridge as per FFB received. Whilst awaiting external buyers, both physical volumes of CPO and PK were still stored within SNL Palm Oil Mill storage facilities since receiving parties were own refinery (Presco Refinery for CPO) and SNL Crushing Plant for PK. Whatsoever, volumes were still declared in the RSPO IT platform for CSPO credits (12,000.00	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	<ul style="list-style-type: none"> b. The name and address of the seller; c. The loading or shipment / delivery date; d. The date on which the documents were issued; e. RSPO certificate number; f. A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g. The quantity of the products delivered; h. Any related transport documentation; i. A unique identification number. 	<p>mt) and CSPK (6,895.60 mt) respectively and deducted from mass balance stocks.</p>	
<p>3.8.9</p>	<p>Outsourcing Activities</p> <ul style="list-style-type: none"> i. The mill shall not outsource its milling activities. In cases where the mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification ii. The mill shall ensure the following: <ul style="list-style-type: none"> a. The mill has legal ownership of all input material to be included in outsourced processes b. The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary. c. The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. 	<p>No any process outsourcing made by SNL POM except for transportation of palm products physical deliveries. Depends on sales agreement, SNL POM has legal ownership of delivered palm products, mainly CSPO up-to the point of delivery. Ownership of CSPK transferred upon exiting the mill gate to the crusher plant. For transporters, few sample agreements were sighted as following:</p> <ul style="list-style-type: none"> - Haulage Service Agreement; Transporter: Somosii Global Nigeria Limited; Period: 9/12/2020 – 8/12/2021 - Haulage Service Agreement; Transporter: Abusato Global Venture Limited; Period: 1/4/2021 – 1/4/2022 	<p>Complied</p>

	d. The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.		
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.	The record of names and contact details for all transporters used for the physical handling of RSPO certified oil palm products available.	Complied
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	No new contractor appointed during the time of remote audit.	Complied
3.8.12	<p>Record keeping</p> <p>i. The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii. Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>iii. For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>iv. For Mass Balance Module, the mill:</p> <p>a. Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p>	<p>i. SNL Palm Oil Mill maintained up to date records and reports that demonstrate compliance with the supply chain model requirements including the following:</p> <ul style="list-style-type: none"> - Daily Mill production records October 2019 – May 2021 - Summary of FFB received records October 2019 – May 2021 <p>ii. Retention period for all records was minimum 3 years</p> <p>iii. The mill receives and processes both certified and uncertified FFB hence certified as MB module</p> <p>All the inventory records are maintained and updated on daily basis and monthly. Daily records are prepared at the entry point at the weighbridge for FFB and CSPO while based on production report for CSPK.</p>	Complied

	c. The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.																														
3.8.13	<p>Extraction Rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	OER and KER applied as per estimated volumes. Based on the SOP SNL-TS-185/MILL-SOP-14; Conversion Rate Testing and Calculation; Dated: 23/06/2020, theoretical extraction rates will be tested every 6 months whilst actual production volumes were measured and recorded on daily basis. For period of October 2019 – May 2021, production volumes records shown the mill CPO OER average was 15.09% while KER average was 4.50%.	Complied																												
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	OER and KER applied as per estimated volumes. Actual extraction rates based on production volumes were measured on daily basis, averaged on monthly basis and aggregated on annual basis.	Complied																												
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	The mill receives and processes both certified and uncertified FFB hence certified as MB module.	Complied																												
3.8.16	<p>Registration of Transactions</p> <p>i. Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii. Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>Requirements for reporting was met for the transaction of palm products as per following:</p> <table border="1"> <thead> <tr> <th>Product</th> <th>Transaction date</th> <th>Volume (mt)</th> <th>Type</th> </tr> </thead> <tbody> <tr> <td>CSPO</td> <td>10/03/2020</td> <td>4,000.00</td> <td>Credit</td> </tr> <tr> <td>CSPK</td> <td>16/4/2020</td> <td>281.00</td> <td>Physical</td> </tr> <tr> <td>CSPK</td> <td>13/7/2020</td> <td>3,114.60</td> <td>Physical</td> </tr> <tr> <td>CSPO</td> <td>11/11/2020</td> <td>8,000.00</td> <td>Credit</td> </tr> <tr> <td>CSPK</td> <td>11/11/2020</td> <td>1,000.00</td> <td>Physical</td> </tr> <tr> <td>CSPK</td> <td>10/9/2021</td> <td>2,500.00</td> <td>Physical</td> </tr> </tbody> </table>	Product	Transaction date	Volume (mt)	Type	CSPO	10/03/2020	4,000.00	Credit	CSPK	16/4/2020	281.00	Physical	CSPK	13/7/2020	3,114.60	Physical	CSPO	11/11/2020	8,000.00	Credit	CSPK	11/11/2020	1,000.00	Physical	CSPK	10/9/2021	2,500.00	Physical	Complied
Product	Transaction date	Volume (mt)	Type																												
CSPO	10/03/2020	4,000.00	Credit																												
CSPK	16/4/2020	281.00	Physical																												
CSPK	13/7/2020	3,114.60	Physical																												
CSPO	11/11/2020	8,000.00	Credit																												
CSPK	11/11/2020	1,000.00	Physical																												
CSPK	10/9/2021	2,500.00	Physical																												

3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	<p>RSPO trademark was not use. Nonetheless, the facility is aware with the requirements of the RSPO Rules on Market Communications and Claims.</p>	Complied
General corporate communications			
4.1	<p>A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.</p>	<p>No off-product claim made by SNL POM and verified through document and site review (notice board, business card, shipping documentation, procurement/ purchasing document and promotional material etc.).</p>	Complied
4.2	<p>In corporate communications a member is allowed to:</p> <ul style="list-style-type: none"> a. Display its RSPO membership status b. Display the RSPO web address (www.rspo.org) c. State that the member supports the work of the RSPO d. State the member's history with regard to the RSPO. e. Use the RSPO trademark to promote its membership of the RSPO. <p>Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text 'Check our progress at www.rspo.org' where the link must lead to the member's profile page.</p>	<p>Not applicable as no off-product claim made by SNL POM as to date.</p>	Not Applicable
4.3	<p>In corporate communications RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.</p>	<p>Not applicable as no off-product claim made by SNL POM as to date.</p>	Not Applicable
4.4	<p>Members must ensure that all communication is consistent, clear and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own products.</p>	<p>Not applicable as no off-product claim made by SNL POM as to date.</p>	Not Applicable
4.5	<p>Members are not allowed to use the RSPO corporate logo as shown in the RSPO Rules on Market Communications & Claims document. This is for the sole use of the RSPO secretariat.</p>	<p>Not applicable as no off-product claim made by SNL POM as to date.</p>	Not Applicable

Business to business communications			
5.1	Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products.	Business to business communication is demonstrated via shipping documentation and invoices to the next supply chain actor or buyer.	Complied
5.2	When confirming the sale of certified oil palm products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	Shipping documentation verified and conformance with the requirements of RSPO SCCS. In the weighbridge ticket, it stated that i.e product/commodity with SCC model (CPO/Palm Kernel RSPO MB) and RSPO certificate number.	Complied
5.3	Where a distributor or wholesaler takes title to products containing certified sustainable oil palm products, the requirements of the RSPO SCCS can follow either of two options: a. If the distributor or wholesaler holds only a Distributor license, it may only communicate RSPO-certified oil palm products by linking the product to the manufacturer using the manufacturer’s SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products it is essential that customers are aware that the product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation. b. If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.	SNL POM is not under distributor or wholesaler category. Thus, this requirement is not applicable	Not Applicable
5.4	A certified member can provide information to its customers detailing the presence of certified palm oil contained within a product even if it is not eligible for a product-specific under RSPO rules. The end product must not be labelled as certified or sold in such a way that implies RSPO certification. For example, a retailer or food service company may require a breakdown of all palm based ingredients within an end product and the certified status	SNL POM is producing crude palm product and does not involved in any labelling of end product and the presence of certified palm oil contained within a product. This requirement is for the next supply chain actor and not applicable for POM.	Complied

	of each. This information may be provided by a certified RSPO member without constituting a product-specific claim.		
Business to consumer communication			
6.1	Only RSPO members that have supply chain certification are allowed to make business to consumer claims about the certified sustainable oil palm products contained within product(s), which are known as 'product-specific' claims. Product-specific claims are voluntary.	No business to consumer communication on product specific claim made SNL POM and only producing crude and unfinished product. This is not applicable for POM.	Not Applicable
6.2	Only RSPO members who have supply chain certification are authorised to use the RSPO trademark and/or RSPO label, with the exception of RSPO Credits and of retailers in accordance with 6.8 below.	No business to consumer communication on product specific claim made SNL POM and only producing crude and unfinished product. This is not applicable for POM.	Not Applicable
6.3	When on-pack claims on RSPO-certified sustainable oil palm products are used, the RSPO trademark and associated identification number must be present.	No business to consumer communication on product specific claim made SNL POM and only producing crude and unfinished product. This is not applicable for POM.	Not Applicable
6.4	Business to consumer communication shall not include information about the claimant's RSPO membership status.	No business to consumer communication on product specific claim made SNL POM and only producing crude and unfinished product. This is not applicable for POM.	Not Applicable
6.5	Members shall not communicate to consumers' information about their suppliers' RSPO membership status.	No business to consumer communication on product specific claim made SNL POM and only producing crude and unfinished product. This is not applicable for POM.	Not Applicable
6.6	Use of the RSPO trademark is restricted to claims about RSPO-certified sustainable palm oil products and it is not authorised for use in relation to any other ingredient.	No business to consumer communication on product specific claim made SNL POM and only producing crude and unfinished product. This is not applicable for POM.	Not Applicable
6.7	Use of any other trademark or logo to highlight the presence of RSPO-certified sustainable oil palm products is an unauthorised product-specific claim.	No business to consumer communication on product specific claim made SNL POM and only producing crude and unfinished product. This is not applicable for POM.	Not Applicable

6.8	<p>RSPO members who are retailers or food service companies can apply for an RSPO trademark license for use in business to consumer communications, provided they can demonstrate the validity of these claims to an RSPO-accredited certification body (CB). This will be undertaken via a remote audit, prior to the trademark use, during which the retailer or food service company will need to demonstrate that the use of the trademark is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain. Any other palm oil claims, including those highlighting the absence of palm oil, must be highlighted to the CB during the audit to ensure that all claims comply with the requirements of these rules. The CB will confirm the outcome of these audits, to be conducted annually, to RSPO who may continue to grant a trademark license or withdraw permission based upon the audit findings. This is in keeping with the rules applying to RSPO supply chain certified members. The guidance document for audits is available on www.rspo.org.</p>	<p>No business to consumer communication on product specific claim made SNL POM and only producing crude and unfinished product. This is not applicable for POM.</p>	<p>Not Applicable</p>
MODULE B – MASS BALANCE SPECIFIC RULES			
Minimum Mass Balance content			
	<p>95% or above of the oil palm content must be RSPO MB-certified.</p>	<p>The CPO & PK produced from SNL POM is 100% RSPO MB certified.</p>	<p>Complied</p>
	<p>Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the non-certified volume must be covered by equivalent volume of RSPO Credits.</p>	<p>The CPO & PK produced from SNL POM is 100% RSPO MB certified.</p>	<p>Complied</p>
Labelling and trademark (MB)			
	<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> Surrounded by the text: 'Certified sustainable palm oil'. 	<p>SNL POM is producing crude palm product and does not involved in any labelling of end product.</p>	<p>Complied</p>

	<ul style="list-style-type: none"> • The RSPO label MUST contain the tag 'MIXED'. The tag MIXED designates oil palm products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag 'MIXED' on a product does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim. • The RSPO label can also include the statement: '[The palm oil contained in this product] contributes to the production of certified sustainable palm oil'. • Wherever the RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4 pt (1.4 mm or 0.06 inch). • In on-pack communications, the RSPO trademark can be printed anywhere on the pack. Further guidance on use of the trademark is provided in the RSPO Trademark License Terms and Conditions and in Annex 1 of the Rules on Market Communications & Claims document. 		
Messaging (MB)			
	<p>Messaging ALLOWED in storytelling in product-related communications includes:</p> <ul style="list-style-type: none"> • [Oil palm products]/[palm oil]/[palm kernel oil] from RSPO-certified mills and plantations were mixed with non-certified oil palm products in the supply chain. • The volume of [oil palm products][palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations. • In off-product communications, reference to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown in company records is allowed. 	<p>SNL POM is producing crude palm product and does not involved in any labelling of end product.</p>	<p>Complied</p>

	<p>Messaging NOT ALLOWED in storytelling in product-related communications:</p> <ul style="list-style-type: none"> Anything that can lead consumers to believe that RSPO-certified palm products are (certified to be) part of the product. 		
<p>Principle 4: Respect community and human rights and deliver benefit Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.</p>			
<p>Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.</p>			
4.1.1	<p>(C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed Human Resources Policies dated December 2017 which signed by COO/ MD was sighted. The company prohibits the retaliation against human rights defenders and whistleblowers. They respect the employees' and stakeholders' human rights. The policy was available in https://www.siat-group.com/corporate-responsibility/human-ressources/.</p> <p>Briefing of Human Right Policy was held on 10/11/2020, 07-09/12/2020, 14/05/2021, 18-19/05/2021 and 21/05/2021 to the workers in SNL. The procedure has been briefed to the Host Communities during meeting with the management. Seen the last briefing was conducted on 07/10/2020.</p>	Complied
4.1.2	<p>(C) The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>- Critical (Major) compliance -</p>	<p>As outlined in the policies, the company prohibits the extra-judicial intimidation and use of mercenaries and paramilitaries in their operations. Interviewed with workers confirmed that there is no any paramilitaries use in the operations.</p>	Complied
<p>Criteria 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.</p>			
4.2.1	<p>(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and</p>	<p>SIAT Nigeria Limited has established Standard Operating Procedure – Receiving and Handling Grievances (Doc. No.: GR-STAK-505 \ GSM-SOP-01, Creation Date: 02/04/2019, Version 01) explains the procedure of the anonymity of complainants and whistle-blowers. Complaints –</p>	Complied

	<p>whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p> <p>- Critical (Major) compliance -</p>	<p>Comments – Suggestions form was available in the company’s website: https://forms.office.com/Pages/ResponsePage.aspx?id=hydvMQu9U0CofhA0qISHWm2-aVW7jRZGloSGqCaApoBUOTM5Q05BQzlGTkZUSTQ5Wjk2NEhCVENHVC4u.</p>	
<p>4.2.2</p>	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p> <p>- Minor compliance -</p>	<p>SIAT Nigeria Limited has established Standard Operating Procedure – Receiving and Handling Grievances (Doc. No.: GR-STAK-505 \ GSM-SOP-01, Creation Date: 02/04/2019, Version 01) to outline to steps to follow from the reception till the treatment of any grievances from any stakeholders included internal and external and to ensure the grievances are resolved in determined timeframe. Each department has been assigned to handle complaint from different party such as HR Manager manages internal complaints from employees, CRM Manager manages complaints from local communities and GSM Manager manages complaint from international organizations. Communication methods are clearly outlined in the procedure. Grievance will be recorded in the Communication Logbook. Suggestion boxes are available for employees to lodge grievances. Evidence of the suggestion box was sighted by the Audit Facilitator. Suggestion box will be checked on the first Wednesday of every month and handled by HR Department. The timeline to organize a meeting with relevant manager if necessary is maximum 10 days and the timeline to reply to complainant is maximum 20 days. Procedure can be found in the company’s website: https://www.siat-group.com/corporate-responsibility/complaints-comments-suggestions/.</p> <p>Briefing of the grievance procedure was conducted on 26/10/2020, 26/11/2020, 29-31/03/2021 and 25/06/2021 to workers in SNL. Records of attendance were sighted.</p> <p>The procedure has been briefed to the Host Communities during meeting with the management. Seen the last briefing was conducted on</p>	<p>Complied</p>

		<p>07/10/2020. Besides, a copy of Social Procedure Manual SNL with all the procedures contained were given to the Host Communities as well.</p>	
<p>4.2.3</p>	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>The complaint system is managed centralized and they monitor the status of complaints through Community Log – Grievance Book for external and SNL Workers Complain Monitoring Table for employees. Reviewed the monitoring records and sampled the complaints as below:</p> <ul style="list-style-type: none"> i. Complaint No.: 52 on 03/03/2021 Issue: He has written requested 50 sitting desks and few bundles of roof zinc to the school. Status: The management has approved on the request and replied with a letter on 08/03/2021. The requester has acknowledged on the letter received on 08/03/2021. SNL is in the progress to build the desks in their workshop and site visit to the workshop by Audit Facilitator confirmed that it is in the progress. ii. Complaint No.: 55 on 26/04/2021 Issue: He has written requested for purchase of 400 palm seedlings at a reduced rate. Status: The management has replied with letter on 28/04/2021 to approve the request from the community to purchase at 900 NGN per seedling and not 1,200 NGN. The requester has acknowledged on the letter received on 29/04/2021. Seen the 2021 Seedling Sales Form found that the management has sold the seedlings at the agreed reduce rate. Payment receipt of the sales was sighted with the rate of 900 NGN. <p>The Standard Operating Procedure – Receiving and Handling Grievances was not implemented effectively where objective evidences sighted as below:</p> <ul style="list-style-type: none"> i. Sampled one written complaint by employee dated 19/04/2021. The Chief Agricultural Officer has acknowledged the receipt of the 	<p>Non-compliance</p>

		<p>complaint and passed to the Ubima Estate Manager. The Manager has acknowledged it on 27/04/2021 and escalated the complaint to HSE Department as noted in the letter. As informed by the Assistant HSE Manager, the complaint received and lodged in the SNL Workers Complain Monitoring Table on 01/06/2021 and the Grievance Committee had only carried out an SNL Grievance Committee meeting on 23/06/2021. Interviewed with the complainant confirmed that she was not being informed on the progress, time frame to resolve and the outcome of the complaint. None of the management representative has contact her for any discussion until now. As per the procedure, the grievance was not managed following that the Grievance Committee shall organize meeting in maximum 10 days and it shall reply to the complainant in maximum 20 days. Hence the resolution does not follow the agreed timeframe in the procedure.</p> <p>ii. Through the workers interview, it was confirmed that complaints can be made verbally through their supervisor, while the supervisor will escalate to the Head of Department and pass-on to the management level. While confirmed with supervisors that there were verbal complaints received since last audit, the grievance procedure (Receiving and Handling Grievances) to handle verbal complaints were not followed. This is evidenced through no verbal complaint records was available in the logbook and confirmed by the HR Manager, if verbal complaint were not registered if it is resolved. Hence this is not complying with the indicator where the outcome shall be available and non-conformance to SNL procedure where it requires to "log book with resolution" despite the verbal complaints has been resolved through meeting with relevant HOD, MD COO or GSM.</p> <p>iii. Number of complaints reported in RSPO Metrics Template could not be verified as verbal complaints were not recorded.</p>	
--	--	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--

		Thus, a minor non-conformance was raised.	
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. - Minor compliance -	As mentioned in the procedure above, under Definition of Grievance, the complaint can be escalated to a grievance and registered by a third party or by the HOD in charge of the grievance depending on the complainant for illiterate people. Besides, in the flowchart of the procedure, a mediation process with a third party will then be started if the grievance has already been assessed two times without success then refer to the GSM.	Complied
Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.			
4.3.1	(C) Contributions to community development that are based on the results of consultation with local communities are demonstrated. - Critical (Major) compliance -	SNL has developed Policy Document on Corporate Social Responsibility (CSR) (Doc. No.: SNL-POL-010\CRO-POL-01, dated 23/02/2017, Rev. 01) to support the host communities based on the identified needs of each community as expressed by the accredited representatives such as: <ul style="list-style-type: none"> i. Payment of stipend to the most elderly and encourage teachers and provision of teaching aids ii. Award scholarship to students iii. Rehabilitation and/ or construction of school infrastructure with partnership of other stakeholders iv. Provision of electricity in partnership with other stakeholder v. Support out-grower oil palm development scheme vi. And many more There is a draft Memorandum of Understanding between the communities and SNL to outline the social responsibilities and contributions that requested from SNL. It is at the final stage to send to the Managing Director of the company to review and approve. The communities and SNL expect to be finalized by July 2021.	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>During stakeholder consultation with the local communities, they informed that SNL has carried out rural electrification to the communities and provided 74 marketplaces in the communities. Besides, scholarships were awarded to the students and job opportunities were provided to the local communities.</p> <p>Besides, reviewed the Social Projects Execute by SNL for Host Communities record found that SNL has contributed to the local communities. For example:</p> <ul style="list-style-type: none"> i. The 21 Host Communities has requested for assistance during Covid-19 for 350 bags of rice and 25 litres of CPO. Seen the record of Covid-19 Distribution List where the palliatives were given to the Host Community and acknowledgement letter of the receipt of the goods by the Host Community. 	
<p>Criteria 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.</p>			
<p>4.4.1</p>	<p>(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has leased the land from the state government and have land lease agreement. Certificates of occupancy were granted to SNL by River State Government and has reviewed accordingly.</p>	<p>Complied</p>
<p>4.4.2</p>	<p>Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:</p> <p>- Minor compliance -</p> <p>4.4.2a Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups,</p>	<p>There was no new acquired land and no new planting in SNL. However, the company has consulted with the communities from time to time to discuss and get their consent in a free manner. This has been verified through interviewed with the local communities.</p> <p>Meetings were conducted with the communities and meeting minutes were sighted.</p>	<p>Complied</p>

	including information on the steps that are taken to involve them in decision making		
	4.4.2b Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken	Interviewed with the local communities confirmed that they have been respected by the management where SNL has consulted their permission prior to land preparation or other activities.	
	4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.	The land use right is legally by SNL. Interviewed with the local communities confirmed that they have been respected by the management where SNL has consulted their permission prior to land preparation or other activities.	
4.4.3	(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities). - Critical (Major) compliance -	SNL has developed boundary map in Elele Estate and Ubima Estate with scale of 1:50,000 which produced by Arnaud Leidgens dated 31/01/2017. Communities location map was developed as well with scale of 1:100.000 dated 06/06/2019, version 1.	Complied
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements. - Minor compliance -	Evidences that all relevant information are available in appropriate forms and language were seen and verified. Social Procedure Manual containing policies, procedures, conflict management, FPIC has been distributed to all the local communities reps.	Complied
4.4.5	(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose. - Critical (Major) compliance -	There were Landlords Associations established to represent the local communities. Letter of Notification dated 16/12/2019 was sent to SNL to inform them on the representatives of 11 Host Communities.	Complied
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties. - Minor compliance -	Interviewed with the local communities confirmed that they have been respected by the management where SNL has consulted their permission prior to land preparation or other activities.	Complied

Criteria 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.			
4.5.1	<p>(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has leased the land from the state government and have land lease agreement. Certificates of occupancy were granted to SNL by River State Government and the land use right of SNL was sighted. There is no any new planting on the land of local communities and no land dispute reported by local communities verified through interview.</p>	Complied
4.5.2	<p>(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has continuously engaged with the local communities and seek for consent prior to any operations started. This has confirmed with the local communities that they have been consulted prior to any activities carried out by SNL. However, there was no land dispute by SNL to the land of local communities as confirmed through interview with local communities.</p>	Complied
4.5.3	<p>Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.</p> <p>- Minor compliance -</p>	<p>Interviewed with the local communities confirmed that they have the rights to say "no" to operations planned on their lands. Consultation by the company will be conducted prior to any activities. The company also awarded business to the communities such as land preparation work.</p>	Complied
4.5.4	<p>To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.</p> <p>- Minor compliance -</p>	<p>There is no issue on food and water security. SNL has assisted to establish marketplaces in the communities as result of discussion to ensure they are accessible to foods and water.</p>	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands. - Minor compliance -	There were Landlords Associations established to represent the local communities. This is mainly formed by the Host Community and they are aware of the rights to have option to access to information and advice from independent parties. Letter of Notification dated 16/12/2019 was sent to SNL to inform them on the representatives of 11 Host Communities.	Complied
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator. - Minor compliance -	Interviewed with the local communities confirmed that they have been respected by the management where SNL has consulted their permission prior to land preparation or other activities.	Complied
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes. - Minor compliance -	There was no new land acquired for plantations and mills since last audit.	Complied
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	There was no new land acquired for plantations and mills since last audit.	Complied
Criteria 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
4.6.1	(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place. - Critical (Major) compliance -	SNL has developed Free Prior and Informed Consent (FPIC) Procedure (Doc. No.: SNL-CR-515\CRO-SOP-08, Creation Date: 12/08/2013, Version 1.00). The procedure presents the steps the company should follow to obtain FPIC and to assess a robust FPIC process from its surrounding host community for any new planting establishment. The procedure has outline the identification the area inside SNL concession on which locals do not give their consent for establishment of a palm plantation, the identification the area inside SNL concession on which	Complied

		<p>locals give their consent for establishment of a palm plantation if compensation is given and establish modalities for collective compensations ensuring local development.</p> <p>Besides, Standard Operating Procedure – Conflict Management (Doc. No.: SNL-CR-510/CLO-SOP-4, Creation Date: 23/07/2014, Version 1.01) was established to outline the steps in resolving any conflicts between stakeholders specifically between the host communities and the company.</p>	
4.6.2	<p>(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has established Standard Operating Procedure – Compensation Management (Doc. No.: SNL-CR-515/CRO-SOP-05, Creation Date: 23/07/2014, Version 1.02). The objective if the procedure is to describe the processes involved identifying who is entitled to claim compensation and the form of compensation to be given as follow FPIC procedure. Evaluation process of compensation will be done by external valuer. If disagreement or contradiction occurs, legal documents take precedence.</p> <p>Besides, Standard Operating Procedure – Participatory Mapping (Doc. No.: SNL-CR-515/CRO-SOP-09, Creation Date: 08/09/2018, Version 1.01) was developed to describe the process for participatory mapping at SNL to identify land usage within the boundaries of newly acquired land. Participatory mapping is a process that attempts to make visible the association between land and local community by using the common understood and recognized language of cartography.</p> <p>Interviewed with the local communities confirmed that no land dispute report with SNL. There was only land dispute among the communities themselves.</p>	Complied
4.6.3	<p>Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.</p> <p>- Minor compliance -</p>	<p>There were women who own the land and seen one of the women who has sent their FFB to the SNL Mill has registered with SNL in the Farmer’s Registration Form.</p>	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

4.6.4	<p>The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.</p> <p>- Minor compliance -</p>	<p>There was no land dispute and compensation reported since last audit. The communities are continuously engaged by SNL to discuss if there is any issue. If the communities have any concerns, urgent meeting can be initiated and meeting minutes were maintained.</p>	Complied
<p>Criteria 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.</p>			
4.7.1	<p>(C) A mutually agreed procedure for identifying people entitled to compensation is in place.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed Free Prior and Informed Consent (FPIC) Procedure (Doc. No.: SNL-CR-515\CRO-SOP-08, Creation Date: 12/08/2013, Version 1.00). The procedure presents the steps the company should follow to obtain FPIC and to assess a robust FPIC process from its surrounding host community for any new planting establishment. The procedure has outline the identification the area inside SNL concession on which locals do not give their consent for establishment of a palm plantation, the identification the area inside SNL concession on which locals give their consent for establishment of a palm plantation if compensation is given and establish modalities for collective compensations ensuring local development.</p> <p>Besides, Standard Operating Procedure – Conflict Management (Doc. No.: SNL-CR-510\CLO-SOP-4, Creation Date: 23/07/2014, Version 1.01) was established to outline the steps in resolving any conflicts between stakeholders specifically between the host communities and the company.</p>	Complied
4.7.2	<p>(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has established Standard Operating Procedure – Compensation Management (Doc. No.: SNL-CR-515\CRO-SOP-05, Creation Date: 23/07/2014, Version 1.02). The objective if the procedure is to describe the processes involved identifying who is entitled to claim compensation and the form of compensation to be given as follow FPIC procedure. Evaluation process of compensation will be done by external valuer. If disagreement or contradiction occurs, legal documents take precedence.</p>	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		Besides, Standard Operating Procedure – Participatory Mapping (Doc. No.: SNL-CR-515/CRO-SOP-09, Creation Date: 08/09/2018, Version 1.01) was developed to describe the process for participatory mapping at SNL to identify land usage within the boundaries of newly acquired land. Participatory mapping is a process that attempts to make visible the association between land and local community by using the common understood and recognized language of cartography.	
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development. - Minor compliance -	There is no lost access and rights to land for plantations expansion by SNL. However, SNL has provided job opportunities and business opportunities to the local communities.	Complied
Criteria 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrated that they have legal customary, or user rights.			
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC. - Minor compliance -	Interviewed with the local communities confirmed that no land dispute report with SNL. There was only land dispute among the communities themselves. They have been consulted by SNL prior to any activities in the land.	Complied
4.8.2	(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms. - Critical (Major) compliance -	Interviewed with the local communities confirmed that no land dispute report with SNL.	Complied
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use right,	Interviewed with the local communities confirmed that no land dispute report with SNL.	Complied

	there claims will be settled using the relevant requirements (Indicator 4.4.2, 4.4.3 and 4.4.4). - Minor compliance -		
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in participatory way with involvement of affected parties (including neighbouring communities where applicable). - Minor compliance -	Interviewed with the local communities confirmed that no land dispute report with SNL.	Complied
Principle 5: Support smallholder inclusion Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.			
Criteria 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.			
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders. - Minor compliance -	<p>SNL has developed Standard Operating Procedure – Management of Third-Party Suppliers (Doc. No.: SNL-PUR-505\CRO-SOP-10, Creation Date: 18/01/2019, Version 1.00) to describe and document the payment procedure regarding Fresh Fruits Bunches and Nuts and management of third party suppliers. The pricing of FFB/ Nuts is determined by the International Rotterdam price. Based on supply and demand, the pricing index is reviewed internally, weekly/ monthly basis by COO and CFO. The FFB suppliers will receive their payment within 30 days from the reception of the invoice (4 working weeks) through electronic fund transfer.</p> <p>SNL has upward increase in FFB & Nuts Price to N39,000/ MT for FFB and N36,000/ MT for Nuts as of 20/01/2021. A memorandum dated 20/01/2021 was displayed at notice board. Interviewed with the FFB suppliers confirmed that the management has consulted them before the adjustment of price.</p>	Complied
5.1.2	(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	SNL has upward increase in FFB & Nuts Price to N39,000/ MT for FFB and N36,000/ MT for Nuts as of 20/01/2021. Interviewed with the FFB Suppliers confirmed that they are aware of the current pricing. They	Complied

	- Critical (Major) compliance -	confirmed that the management has consulted them before the adjustment of price.	
5.1.3	<p>(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.</p> <p>- Critical (Major) compliance -</p>	<p>SIAT has developed a FFB pricing for out-source suppliers by COO where it mentioned the pricing of FFB purchased is a price set by SNL that takes into consideration of the following:</p> <ul style="list-style-type: none"> i. CPO world price ii. FFB price from competitors around Rivers state catchment area iii. Production cost iv. Production season <p>All the pricing will be displayed at the notice board area. The management has called the supplier via phone to consult them. Interviewed with the FFB suppliers confirmed that the management has consulted them before the adjustment of price and they agreed. However, during stakeholder consultation, they have requested for a rise of FFB pricing again due to independent mill offers higher rate. Interviewed with the Community Relation Manager confirmed that they had informed SNL few days ago and will arrange a discussion after this audit.</p>	Complied
5.1.4	<p>(C) Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has carried out meeting on 22/06/2021 with the private farmers and the Relations Manager explained the importance of register their farms with SNL and the associate benefits such as price, farm inputs and technical advice could be received from SNL. Besides, SNL has provided a lower rate of seedlings for the communities from 1,200 NGN to 900 NGN.</p>	Complied
5.1.5	<p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>- Minor compliance -</p>	<p>SNL has registered the private farmers using Farmer’s Registration Form where they own the land for oil palm plantation. However, according to</p>	Non-compliance

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>Community Relation Manager, not all the active farmers have been registered as they just started the registration process in June 2021.</p> <p>Up to date, SNL has registered 15 private farmers in their system using Farmer’s Registration Form. However, there was no binding agreement between the farmer (Esther Osemene) and SNL.</p> <p>Thus, a minor non-conformance was raised.</p>	
5.1.6	<p>(C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.</p> <p>- Critical (Major) compliance -</p>	<p>Sampled the Weighing Tickets and FFB/ Nuts Supplier Electronic Banking Payment Voucher/ Weighbridge Ticket Summary as below:</p> <ul style="list-style-type: none"> i. Weighing Ticket Transaction ID: TRAN12601 dated 30/05/2021 Payment Voucher dated 16/06/2021 sighted. ii. Weighing Ticket Transaction ID: TRAN12603 dated 30/05/2021 Payment Voucher dated 16/06/2021 sighted. iii. Weighing Ticket Transaction ID: TRAN12612 dated 31/05/2021 Payment Voucher dated 16/06/2021 sighted. <p>All the payments were made within the agreed timeline.</p>	Complied
5.1.7	<p>Weighing equipment is verified by an independent third party on a regular basis (this can be government).</p> <p>- Minor compliance -</p>	<p>SNL has carried out weighbridge calibration at minimum once a year. The calibration was carried out by Avery Nigeria Limited. Calibration Certificates were sighted as below:</p> <ul style="list-style-type: none"> i. Certificate No.: 0009084 dated 06/06/2020 for S/N: 191150142 in Elele Estate ii. Certificate No.: 0009086 dated 06/06/2020 for S/N: 181650565 in Ubima Estate iii. Certificate No.: 0009085 dated 06/06/2020 for S/N: 175150224 in Ubima Estate iv. Certificate No.: 0009593 dated 27/02/2021 for S/N: 182350435 in Ubima Estate 	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> v. Certificate No.: 0009595 dated 27/02/2021 for S/N: 191150142 in Elele Estate vi. Certificate No.: 0009594 dated 27/02/2021 for S/N: 190350447 in Ubima Estate 	
5.1.8	<p>The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.</p> <p>- Minor compliance -</p>	<p>The company has made effort to educate on P&C of RSPO to smallholders and sensitize the smallholders to register with SNL for RSPO compliance. A meeting was conducted on 22/06/2021 with the private farmers and the Relations Manager explained the importance of register their farms with SNL and the associate benefits such as price, farm inputs and technical advice could be received from SNL. Seen the meeting minutes with total 28 private farmers attended.</p>	Complied
5.1.9	<p>(C) The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.</p> <p>- Critical (Major) compliance -</p>	<p>SIAT Nigeria Limited has established Standard Operating Procedure – Receiving and Handling Grievances (Doc. No.: GR-STAK-505 \ GSM-SOP-01, Creation Date: 02/04/2019, Version 01) to outline to steps to follow from the reception till the treatment of any grievances from any stakeholders included internal and external and to ensure the grievances are resolved in determined timeframe. Each department has been assigned to handle complaint from different party such as HR Manager manages internal complaints from employees, CRM Manager manages complaints from local communities and GSM Manager manages complaint from international organizations. Communication methods are clearly outlined in the procedure. Grievance will be recorded in the Communication Logbook. Suggestion boxes are available for employees to lodge grievances. Evidence of the suggestion box was sighted by the Audit Facilitator. Suggestion box will be checked on the first Wednesday of every month and handled by HR Department. The timeline to organize a meeting with relevant manager if necessary is maximum 10 days and the timeline to reply to complainant is maximum 20 days.</p>	Complied

Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.

5.2.1	<p>The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.</p> <p>- Minor compliance -</p>	<p>The company has made effort to educate on P&C of RSPO to smallholders and sensitize the smallholders to register with SNL for RSPO compliance. A meeting was conducted on 22/06/2021 with the private farmers and the Relations Manager explained the importance of register their farms with SNL and the associate benefits such as price, farm inputs and technical advice could be received from SNL. Seen the meeting minutes with total 28 private farmers attended.</p>	Complied
5.2.2	<p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).</p> <p>- Minor compliance -</p>	<p>SNL has developed Standard Operating Procedure – Community Project Management (Doc. No.: SNL-CR-515\CRO-SOP-07, Creation Date: 23/07/2014, Version 1.02) to describe the steps to follow to execute SNL Social Investment Plan. The beneficiaries of the Social Investment Plan are the local populations that are directly impacted by SNL activities and mainly located around SNL concessions. The areas of involvement are such as:</p> <ul style="list-style-type: none"> i. Supporting charity work ii. Supporting projects that improve the populations’ income iii. Supporting vulgarization of modern agricultural techniques and capacity to building to promote oil palm and rubber plantations iv. And many more. <p>A meeting was conducted on 22/06/2021 with the private farmers and the Relations Manager explained the importance of register their farms with SNL and the associate benefits such as price, farm inputs and technical advice could be received from SNL. Seen the meeting minutes with total 28 private farmers attended.</p>	Complied
5.2.3	<p>Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.</p> <p>- Minor compliance -</p>	<p>The company has made effort to educate on P&C of RSPO to smallholders and sensitize the smallholders to register with SNL for RSPO compliance. A meeting was conducted on 22/06/2021 with the private farmers and the Relations Manager explained the importance of register their farms with SNL and the associate benefits such as price,</p>	Complied

		farm inputs and technical advice could be received from SNL. Seen the meeting minutes with total 28 private farmers attended. Some of the copy of land title of the smallholders were kept in the office. SNL is in the process to register all the farmers in the Farmer's Registration Form during the meeting as well.	
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	There is no scheme smallholder exists in SNL.	Complied
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme. - Minor compliance -	SNL is in the progress to register the smallholders into SNL system. According to the Community Relation Manager, the team will visit the farms in stages and will develop support programme to the smallholders after the visit. A meeting was conducted on 22/06/2021 with the private farmers and the Relations Manager explained the importance of register their farms with SNL and the associate benefits such as price, farm inputs and technical advice could be received from SNL.	Complied
Principle 6: Respect workers' rights and conditions			
Protect workers' rights and ensure safe and decent working conditions.			
Criteria 6.1: Any form of discrimination is prohibited.			
6.1.1	(C) A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. - Critical (Major) compliance -	SNL has developed Human Resources Policies dated December 2017 where the company is committed to ensure that any form of discrimination based on rase, ethnic origin, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation, age or any other social condition is prohibited. Briefing of Equal Opportunity Policy was conducted on 02/11/2020 and 21/04/2021, 27-29/04/2021, 01/05/2021 and 05/05/2021 to workers in SNL. Seen the Tool Box Talk record to capture the name of attendees.	Complied
6.1.2	(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated	Interviewed with the workers consisted from permanent worker and contract worker which comprises of male and female found that no	Complied

	<p>against. Evidence includes migrant workers' non-payment of recruitment fees.</p> <p>- Critical (Major) compliance -</p>	<p>discrimination was occurred on payment of wages and job offered. Verified the employment contracts and workers' lists found that female workers were also promoted as Headmiss.</p>	
6.1.3	<p>The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.</p> <p>- Minor compliance -</p>	<p>As per the HR's procedures, the recruitment will be based on merit, qualification, experience, skill and knowledge. Annual performance appraisal will be carried out to ensure employees are treated fairly in term of promotion and reward. Verified the recruitment records found that the management able to demonstrate the recruitment and promotion is based on performance.</p>	Complied
6.1.4	<p>Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.</p> <p>- Minor compliance -</p>	<p>Seen the Pre-Employment Medical Examination Done for Prospective Employees checklist where the following examination will be done prior the employment:</p> <ul style="list-style-type: none"> i. Physical examination (pulse, blood pressure check and sugar level) ii. Complete blood count test (haemoglobin, total white blood cell count, neutrophils, lymphocytes, eosinophils, monocytes and blood group) iii. Chest Monograph <p>Interviewed with the Doctor confirmed that pregnancy testing is not the requirement of pre-employment.</p> <p>Interviewed with the female workers confirmed that pregnancy testing is not carried out.</p>	Complied
6.1.5	<p>(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>- Critical (Major) compliance -</p>	<p>SIAT Female Gender Forum Committee was established in SNL and seen the appointment letter of the committee. As interviewed with the Coordinator of the committee, she informed that the function of the committee is to act as a channel for the workers to lodge complaint related to sexual harassment, abuse and domestic violence. They also organized programmes such as helping the elderly people and visit orphanage home. Besides, counselling session for improvement of the</p>	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		female workers was carried out such as awareness of breast cancer and temperament. Meeting was conducted and the last meeting as held on 18/11/2020. Seen the meeting minutes and new mother needs were discussed in the meeting. Seen the meeting minutes for March 2020, September 2020 and November 2020. No issue was reported during the meeting except the needs of new mother.	
6.1.6	There is evidence of equal pay for the same work scope. - Minor compliance -	Total 91 payslips for December 2020, January 2021 and April 2021 were reviewed and found that the workers were paid equally for the same work scope. For eg: Contract worker is offering 1,644 NGN/ day for all type of work under HR Department. Field worker is offering based on piece rated.	Complied
Criteria 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).			
6.2.1	(C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand. - Critical (Major) compliance -	SNL has SNL Conditions of Service Junior Staff, reviewed September 2018 and Conditions of Service – Contract Workers, reviewed January 2019 in English where terms and conditions of employment were clearly stated. Pay slips were given a copy to the workers as verified through interview.	Complied
6.2.2	(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members. - Critical (Major) compliance -	Reviewed total 91 work contracts for both permanent and contract workers. The terms and conditions of the permanent workers were made reference to the SNL Conditions of Service Junior Staff, reviewed September 2018. Terms and conditions such as probation, confirmation, public holidays, hours of work, overtime, payday, promotion, annual leave, sick leave, termination of contract, notice period, maternity benefits, retirement and many more were detailed in the handbook. Sampled of 50 work contracts for contract worker found that it was expired on June 2021. Renewal contract for July 2021 to December 2021 was not available during the audit. In additional, during	Non-compliance

		<p>interviewed with the contract workers found that some of them did not receive a copy of work contract.</p> <p>Contract workers informed that they are not paid for housing and transport allowance during interview. The HR Manager explained that the allowance is included in the rate per piece for the field workers. However, he could not show the evidence that how was it been calculated. No evidence to show in the payslip that the allowance was paid to the contract workers.</p> <p>Thus, a major non-conformance was raised.</p>							
<p>6.2.3</p>	<p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p>	<p>There was a Conditions of Service – Contract Workers, reviewed January 2019 where stated the terms and conditions of the contract. However, there were non-compliance with the terms and conditions stipulated in the conditions of service as below:</p> <ul style="list-style-type: none"> i. Article 5: The contract workers are entitled with overtime for the worked done in excess of normal hour of workers and work done on Saturday, Sunday and Public Holiday. However, reviewed the payslips found one of the workers with Staff No.: CW 987 that he has worked 28 days in April 2021 with basic daily wage paid to him. No overtime has been given for the work done on Saturday and Sunday. ii. Article 8: Contract could be renewed after six months having met the conditions of minimum attendance of 22 days a month and general good conduct. Sampled the work contract for contract workers found that there was no duration of contract stated in the work contract. The work contract is open contract as verified with HR Manager. Therefore, no renewal of contract available. <table border="1" data-bbox="1227 1297 1910 1396"> <thead> <tr> <th>Staff No.</th> <th>Start Date</th> <th>Nature of Work</th> </tr> </thead> <tbody> <tr> <td>CW 832</td> <td>05/06/2018</td> <td>Mill Maintenance</td> </tr> </tbody> </table>	Staff No.	Start Date	Nature of Work	CW 832	05/06/2018	Mill Maintenance	<p>Non-compliance</p>
Staff No.	Start Date	Nature of Work							
CW 832	05/06/2018	Mill Maintenance							

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<table border="1"> <tr> <td>CW 906</td> <td>November 2018</td> <td>Security</td> </tr> <tr> <td>CW 367</td> <td>18/01/2013</td> <td>Cleaner in Mill</td> </tr> </table> <p>iii. Article 9: Working hour shall be 40 hours a week from Monday to Friday. Reviewed the payslips found the workers with Staff No.: CW 987 has worked 28 days in April 2021 and Staff No.: CW 679 has worked on 27 days in April 2021 which the working hours had exceeded 40 hours.</p> <p>Thus, a major non-conformance was raised.</p>	CW 906	November 2018	Security	CW 367	18/01/2013	Cleaner in Mill	
CW 906	November 2018	Security							
CW 367	18/01/2013	Cleaner in Mill							
6.2.4	<p>(C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers’ Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has provided housing facilities to the workers. Water, electricity and medical assistance was provided free of charge to the workers. The company has given transport and housing allowance for those workers who are staying outside the company. This has been verified in the payslips. Site visit to the housing facilities in Ubima Estate and Elele Estate found satisfactory. There were unrenovated houses found in Elele Estate. The management has developed Proposal for House Renovation Plan from 2020 – 2022 for Ubima and Elele Estate to progressively renovate the houses. There was primary school available in the estate as well.</p>	Complied						
6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>SNL has allocated land for the workers for gardening. This has sighted during site visit to the housing area and interviewed with the workers. There is mini market available in Ubima Estate. For workers in Elele Estate, SNL has made effort to stop by the nearby town for 45 minutes a day while transporting the workers back to the housing area for them to purchase their needs.</p>	Complied						
6.2.6	<p>A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p>	<p>The Living Income Reference Values for Rural Nigeria 2020 is available and published by the Global Living Wage Coalition. The living income published is 138,678 NGN per month.</p>	Non-compliance						

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	- Minor compliance -	As per the indicator procedural note, the required implementation plan towards the payment of DLW with specific targets and phased implementation process which including updated assessment on prevailing wages and in-kind benefits and annual progress on the implementation of living wages was not available. Thus, a minor non-conformance was raised.	
6.2.7	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal. - Minor compliance -	Through reviewing payslips from May 2020 and May 2021, it was found that contract workers have been engaged for core work such as mill production, harvesting and loose fruit picking. Although it is stated in the Nigeria National Interpretation that contract workers are allowed to perform core work due to peculiar seasonality pattern in Nigeria, it was confirmed by the CAO and Mill Manager that these works are non-seasonal and from the review of the payslips the workers has been employed throughout the year which does not justify peculiar seasonality pattern. As such, due to the status is still remained as contract workers, they could not enjoy the benefit of a permanent worker e.g. pension fund and overtime. This is indirectly abusing their right to have a fair employment. Thus, a minor non-conformance was raised.	Non-compliance
<p>Criteria 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.</p>			
6.3.1	(C) A published statement recognizing freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented. - Critical (Major) compliance -	SNL has developed Human Resources Policies dated December 2017 where the company respects and supports the right of all categories of workers to freedom of association and to collective bargaining. The company commits to implement the policy by allowing all workers without distinction to form and/ or join any kind of association of their	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>own choosing and allow them to conduct their activities without interference.</p> <p>Briefing of Freedom of Association was conducted on 12-13/04/2021, 10-11/06/2021, 15-17/06/2021 to workers in SNL. Seen the Tool Box Talk record to capture the name of attendees.</p> <p>As interviewed with the workers’ representatives confirmed that workers’ representative committee is established in the company where representatives from each work station were involved in the committee.</p>	
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request.</p> <p>- Minor compliance -</p>	<p>Workers Representative Committee was established in SNL and meeting was conducted on 22/04/2021. Seen the meeting minutes where the Secretary has emailed to the HR Manager as a copy. There were concerns raised by the workers’ representatives as recorded in the minutes. Refer to Indicator 3.4.2.</p>	Complied
6.3.3	<p>Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers.</p> <p>- Minor compliance -</p>	<p>Interviewed with the workers’ representatives found that each department will send one representative to be appointed as workers’ representative through election by the workers in the department. The management will be appointed after the election been carried out by workers. Permanent workers and contract workers are being elected as workers’ representatives.</p>	Complied
Criteria 6.4: Children are not employed or exploited.			
6.4.1	<p>A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.</p> <p>- Minor compliance -</p>	<p>SNL has developed Human Resources Policies dated December 2017 where the company is subscribes to zero tolerance policy of child labour or exploitation of children in any of its operations. They only employ workers who can prove that they are above 18 years of age. They are encouraging all works to send their children to school. They also refrain</p>	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>from engaging in business with partners who resort to use child labour in their operations.</p> <p>Briefing of Child Labour was conducted on 22-25/03/2021 and 09/06/2021 to workers in SNL. Seen the Tool Box Talk record to capture the name of attendees.</p>	
6.4.2	<p>(C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed Standard Operating Procedure – Age Screening (Doc. No.: SNL-HR-095/HR-SOP-21, Creation Date: 17/03/2020) to ensure non violation of under-age recruitment policy. Prospective workers will be required to submit birth certificate/ sworn affidavit or national identity card registration at selection process. The recruiting officer shall ensure the age of worker is up to 18 years and above. Photocopy of the proof of age will be kept in the personal file of each employee such as identity card and statutory declaration of age.</p> <p>Reviewed the list of plantation workers and General Staffs List found that no young person has been employed since last audit. All the workers employed are above 18 years old.</p>	Complied
6.4.3	<p>(C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.</p> <p>- Critical (Major) compliance -</p>	<p>Reviewed the list of plantation workers and General Staffs List found that no young person has been employed since last audit. All the workers employed are above 18 years old.</p>	Complied
6.4.4	<p>The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.</p> <p>- Minor compliance -</p>	<p>As interviewed with the HR Manager told that there is a primary school inside the SNL compound which is managed by government but maintenance by SNL. There are secondary schools in the neighbouring town. Secondary school in Elele has provided school bus to pick up the students from the estate every morning. The management encourage the parents to send the children to school and briefed them on the child labour policy. The suppliers and local communities have been briefed on the child labour policy.</p>	Complied
<p>Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.</p>			

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

6.5.1	<p>(C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed Human Resources Policies dated December 2017 where the company prohibits all forms of workplace violence and harassment, particularly sexual harassment whether engaged by workers or other stakeholders operating within SNL. Briefing of Sexual Harassment was conducted on 04-06/11/2020 and 01/06/2021, 05/06/2021, 15/06/2021 and 16/06/2021 to workers in SNL. Seen the Tool Box Talk record to capture the name of attendees.</p>	Complied
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed Human Resources Policies dated December 2017 where the company is aiming to promote and protect the reproductive rights of all its workers especially women. They respect the rights of women during maternity period with regards to maternity leave and breast feeding and ensure that pregnant or breastfeeding women do not carry out work which exposes them to hazardous chemical. Briefing of Sexual Harassment was conducted on 04-06/11/2020 and 01/06/2021, 05/06/2021, 15/06/2021 and 16/06/2021 to workers in SNL. Seen the Tool Box Talk record to capture the name of attendees.</p>	Complied
6.5.3	<p>Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified.</p> <p>- Minor compliance -</p>	<p>The SIAT Female Gender Forum has collected feedbacks from committee and discussed the needs of new mother in the meeting. The Chairperson of the forum has sent a letter to the COO on the request of needs of new mother on 26/04/2021 and the COO has acknowledged and approved.</p> <p>Interviewed with 3 new mothers confirmed that the assessment of new mothers' need was not conducted covering all new mothers and some of them were not aware regarding such consultation.</p> <p>Thus, a minor non-conformance was raised.</p>	Non-compliance
6.5.4	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p>	<p>There was a Grievance Committee established to monitor and handle issue related to gender as per the Standard Operating Procedure – Receiving and Handling Grievances (Doc. No.: GR-STAK-505 \ GSM-SOP-01, Creation Date: 02/04/2019, Version 01). As to date, there was no</p>	Complied

		sexual harassment case reported. However, there were few complaints received from workers and escalated to Grievance Committee for further investigation. Records of minutes were sighted.	
Criteria 6.6: No forms of forced or trafficked labour are used.			
6.6.1	<p>(C) All work is voluntary and following are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages <p>- Critical (Major) compliance -</p>	There was no migrant worker in SNL. All the workers have to sign work contract prior to work. For contract workers, the work contract will be renewed every 6 months. Through interview with workers found that no involuntary overtime and they have the freedom to resign. There is no withholding wages by the management as they will be paid on a monthly basis.	Complied
6.6.2	<p>(C) Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>SNL HR Policies established under the Human Resources Policies in December 2017 also provide the commitment of protecting of migrants from abusive employment and to treat them fairly. The policy is available in the company's website via link as following: https://www.siat-group.com/siatGroup/assets/File/SIAT%20Human%20Resources%20policy%20201712%20-%20Eng%20-%20Signed.pdf</p> <p>There is no migrant worker employed in SNL.</p>	Complied
Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.			
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p>	SNL has identified the Health Safety and Environmental Assistant Manager in the person of Mr. Ogala Aituanyiabon as the management rep responsible for H&S person seen. Letter of appointment dated 01.04.2020 seen and verified.	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	<p>- Critical (Major) compliance -</p>	<p>Meetings are held with workers and issues concerning workers safety and welfare are discussed. Evidence of meetings seen include;</p> <ol style="list-style-type: none"> 5. HSE meeting minute with workers of workshop and general service dated 24/9/2020 attended by all safety committee members from SNL POM, Elele Estate and Ubima Estate 6. Minutes of the HSE monthly committee meeting held on 22/10/2020 at the conference room attended by all safety committee members from SNL POM 7. Minutes of the HSE monthly committee meeting held on 19/11/2020 at the conference room attended by all safety committee members from Ubima Estate 8. Minutes of the HSE monthly committee meeting held on 25/3/2021 at the conference room attended by all safety committee members SNL POM, Elele Estate and Ubima Estate <p>Concerns of all parties about health, safety and welfare are discussed at meetings and with management with issues raised recorded in the health and safety meeting with worker form.</p> <p>Progress of action taken with by respective person in-charge and monitoring status were also discussed in the meeting recorded in the minutes of meeting.</p>	
6.7.2	<p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p>SNL has in place HSE manual and Emergency procedure which is made available to all staff on notice board mounted in the factory premises and also through staff training.</p> <p>The procedure address 1. Action in case of chemical spillage, 2. First Aid in case of chemical injury, 3. Action in case of hydrocarbons spillage, 4. Action in case of fire and Accident response.</p>	OFI

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>SNL has trained first aiders in charge of all operational activities. The list include 31 workers selected from workshop, store, commercial, general service, mill, security and plantation.</p> <p>All accident are recorded in the Accident Monitoring Sheet (excel Spread Sheet Oct 2019 – May 2021). Review was done monthly.</p> <p>However, the accidents occurrence records of 2020 shown a total of 273 cases for nature of injury related to thorn prick but not clear from which activity on the Risk Assessment documents since some shown high, some medium and some low scores. Clarity could be improved further.</p> <p>Incidents and accidents recorded in the accidents occurrence records 2020 could be improved further between occupational and non-occupational category differentiation.</p> <p>Hence, an OFI has been raised on the matter.</p>	
<p>6.7.3</p>	<p>(C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p> <p>- Critical (Major) compliance -</p>	<p>During visit to Elele Estate field block # D10-3 to D11-1 for spraying operation activity sampling, it was sighted that a sprayer was conducting spraying work without wearing goggle properly. Interview with sprayers revealed that they were provided with complete PPE for spraying including respirator, apron, rubber glove, rubber boot and helmet as well as clear goggle. Cross-checking with PPE issuance record also confirmed that the estate provided the sprayers with complete PPE as per Standard Operating Procedure Chemical Spraying In The Field; SNL – AGPO – 325 / AGR –SOP - 25; Version 1.0; Review date: 31/10/2020.</p> <p>Interview with sample sprayers in Elele Estate reveal that no proper sanitation facilities available for them to change out of PPE, wash and put on their personal clothing after work. Visit to Ubima Estate found that the sanitation facilities available was insufficient with pipe water only available in open area not in changing area.</p> <p>These indicated that PPE was not use appropriately by workers to cover potentially hazardous operations while sanitation facilities for those</p>	<p>Non-compliance</p>

		<p>applying pesticides are not available in Elele Estate and insufficiently provided in Ubima Estate.</p> <p>Hence, a Critical Noncompliance has been raised on the matter.</p>	
6.7.4	<p>All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection.</p> <p>- Minor compliance -</p>	<p>Based on the workers' consultation, all workers are provided with free medical care and covered by company's insurance. In case of medical leave, workers are entitled to get paid medical leave in accordance with Nigeria labour law.</p> <p>SNL has its own hospital located in Elele Estate headed by the company's medical practitioner Dr. Micheal West.</p>	Complied
6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance -</p>	<p>SNL has accident reporting sheet, it an excel spread sheet where all accident are captured. The sheet is named Accident Monitoring Sheet. Based on daily accident recorded LTA is calculated. LTA for 2020 and to date May 2021 available with a year-to-year improvement was seen shown LTA for 2020 = 7.74 while to date 2021 as of May 2021 = 4.89.</p>	Complied
<p>Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.</p>			
<p>Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.</p>			
7.1.1	<p>(C) IPM plans are implemented and monitored to ensure effective pest control.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has established Integrated Pest Management Plan, ver. 2 dated January 2019. In the IPM plan, four-tiered approach has to be followed:</p> <ol style="list-style-type: none"> 1. Set Action Threshold 2. Identify and monitor pest 3. Prevention 4. Control <p>Among the plan implementation as follows:</p> <p>To control Rhinoceros beetle the palm trunk felled for replanting to be chipped early and easy drying of the sliced pieces of the trunks, the the decayed plant material are removed before replanting to reduce</p>	Complied

		<p>breeding sites. Cover crop are sown on the field to serve as cover for the trunk to reduce the breeding sites.</p> <p>To control rodents/rats attacks attacking young palms in the field, before transplanting the seedling into the field, a wire net were placed around the palm base. If there are still evidence of attacked ring monitoring, rubber and bamboo basket can be set up at the basis of the stem.</p>	
7.1.2	<p>Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.</p> <p>- Minor compliance -</p>	<p>No species referenced in the Global Invasive Species Database and CABI.org present in the estate</p>	Complied
7.1.3	<p>There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities. [For NI to define process].</p> <p>- Minor compliance -</p>	<p>SNL has established Zero Burning Policy documented in the Environmental Policy dated September 2018.</p> <p>In the policy stated that "Siat is committed to implementing a strict zero burning policy and ensuring that: Fire is not used in any operations, including land-clearing and waste disposal. Employees are sensitized on the zero-burning policy and fire surveillance teams are trained to monitor, react to, control and manage involuntary fire outbreaks in the plantations".</p> <p>Noted there is no use of fire to control pest in the estates.</p>	Complied
<p>Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.</p>			

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

7.2.1	<p>(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritized.</p> <p>- Critical (Major) compliance -</p>	<p>Standard Operating procedure for chemical management was documented in Health, Safety and Environment Manual under SOP 10 – Management of Chemical Products. Refer document no. SNL-MNL-165-HSE-SOP 10 dated 20/06/2017 and Standard Operating Procedure Agricultural Department under SOP 25 – Chemical Spraying in the field. Refer document no. SNL-AGPO-325/AGR-SOP-25 dated 31/05/2017.</p> <p>Justification of pesticides used was documented the List of chemical products. In the list stated the product code, department, name of products, active ingredient, use of products, justification of use, chemicals state, hazardous symbols, source of safety information, PPE required, preventive measures and NAFDAC approval registration no.</p> <p>Sampled pesticides used as follows:</p> <table border="1" data-bbox="1131 778 1960 1361"> <thead> <tr> <th>Product Name</th> <th>Active Ingredients</th> <th>WHO Class</th> <th>NAFDAC Registration</th> </tr> </thead> <tbody> <tr> <td>Fiproforce</td> <td>Fipronil 2.5 % EC</td> <td>Class II</td> <td>A5-1182</td> </tr> <tr> <td>Force up</td> <td>360g glyphosate/L (in the form of 480g/L glyphosate-isopropylamine salt) SL</td> <td>Class III</td> <td>A5-0413</td> </tr> <tr> <td>Lara Force</td> <td>Lamda - Cyhalothrin 2.5 % EC</td> <td>Class II</td> <td>A5-0661</td> </tr> <tr> <td>Supercare</td> <td>Cypermethrin 10% EC</td> <td>Class II</td> <td>A5-1406</td> </tr> <tr> <td>Zeb Care</td> <td>Mancozeb 80%</td> <td>Class U</td> <td>A5-1345</td> </tr> </tbody> </table>	Product Name	Active Ingredients	WHO Class	NAFDAC Registration	Fiproforce	Fipronil 2.5 % EC	Class II	A5-1182	Force up	360g glyphosate/L (in the form of 480g/L glyphosate-isopropylamine salt) SL	Class III	A5-0413	Lara Force	Lamda - Cyhalothrin 2.5 % EC	Class II	A5-0661	Supercare	Cypermethrin 10% EC	Class II	A5-1406	Zeb Care	Mancozeb 80%	Class U	A5-1345	Complied
Product Name	Active Ingredients	WHO Class	NAFDAC Registration																								
Fiproforce	Fipronil 2.5 % EC	Class II	A5-1182																								
Force up	360g glyphosate/L (in the form of 480g/L glyphosate-isopropylamine salt) SL	Class III	A5-0413																								
Lara Force	Lamda - Cyhalothrin 2.5 % EC	Class II	A5-0661																								
Supercare	Cypermethrin 10% EC	Class II	A5-1406																								
Zeb Care	Mancozeb 80%	Class U	A5-1345																								

<p>7.2.2</p>	<p>(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided. - Critical (Major) compliance -</p>	<p>The estates monitor the records of pesticides usage on monthly basis. reviewed the sampled pesticides usage A.I/ha as follows:</p> <table border="1" data-bbox="1131 480 1971 1098"> <thead> <tr> <th rowspan="2">Type</th> <th colspan="2">Ubima Estate</th> <th colspan="2">Elele Estate</th> </tr> <tr> <th>FY 2020</th> <th>To date May 2021</th> <th>FY 2020</th> <th>To date May 2021</th> </tr> </thead> <tbody> <tr> <td colspan="5">Glyphosate(L)</td> </tr> <tr> <td>A.I/ha (glyphosate) L/ha</td> <td>0.21</td> <td>0.20</td> <td>0.24</td> <td>0.23</td> </tr> <tr> <td colspan="5">Fusilade(L)</td> </tr> <tr> <td>A.I/ha (150g/L Fluazifop-R-butyl) L/ha</td> <td>0.04</td> <td>0.02</td> <td>0.05</td> <td>0.04</td> </tr> <tr> <td colspan="5">Lancer Gold (KG)</td> </tr> <tr> <td>A. I/ha (Acephate 50% + Imidacloprid 5%) kg/ha</td> <td>0.49</td> <td>0.40</td> <td>0.79</td> <td>0.72</td> </tr> </tbody> </table>	Type	Ubima Estate		Elele Estate		FY 2020	To date May 2021	FY 2020	To date May 2021	Glyphosate(L)					A.I/ha (glyphosate) L/ha	0.21	0.20	0.24	0.23	Fusilade(L)					A.I/ha (150g/L Fluazifop-R-butyl) L/ha	0.04	0.02	0.05	0.04	Lancer Gold (KG)					A. I/ha (Acephate 50% + Imidacloprid 5%) kg/ha	0.49	0.40	0.79	0.72	<p>Complied</p>
Type	Ubima Estate			Elele Estate																																						
	FY 2020	To date May 2021	FY 2020	To date May 2021																																						
Glyphosate(L)																																										
A.I/ha (glyphosate) L/ha	0.21	0.20	0.24	0.23																																						
Fusilade(L)																																										
A.I/ha (150g/L Fluazifop-R-butyl) L/ha	0.04	0.02	0.05	0.04																																						
Lancer Gold (KG)																																										
A. I/ha (Acephate 50% + Imidacloprid 5%) kg/ha	0.49	0.40	0.79	0.72																																						
<p>7.2.3</p>	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans. - Critical (Major) compliance -</p>	<p>SNL has established Integrated Pest Management Plan, ver. 2 dated January 2019. In the management plant stated that if through monitoring, identification and determination of threshold, pest control is required, than IPM program evaluate the proper control method. The use of chemicals, especially nOn-specific ones, is the last resort.</p>	<p>Complied</p>																																							
<p>7.2.4</p>	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best. - Minor compliance -</p>	<p>Base on the List of Chemical Products established and site visit at chemical storage are, there was no evidence of prophylactic pesticides been used in the estates.</p>	<p>Complied</p>																																							

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

<p>7.2.5</p>	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p> <p>The due diligence refers to:</p> <ul style="list-style-type: none"> - Minor compliance - <p>7.2.5a Judgment of the threat and verify why this is a major threat</p> <p>7.2.5b Why there is no other alternative which can be used</p> <p>7.2.5c Which process was applied to verify why there is no other less hazardous alternative</p> <p>7.2.5d What is the process to limit the negative impacts of the application</p> <p>7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.</p>	<p>As stated in the Environmental Policy dated September 2018 under section Pollution Prevention "Only duly validated products are purchased, and this exclude all chemicals classified as 1A or 1B by the WHO and banned by the Rotterdam and Stockholm convention".</p> <p>Base on the List of Chemical Products established and site visit at chemical storage are, no pesticides under Class 1A and 1B been used in the estate. Only class II, III and IV were used in the estates.</p>	<p>Complied</p>
<p>7.2.6</p>	<p>(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.</p> <ul style="list-style-type: none"> - Critical (Major) compliance - 	<p>SNL has list of pesticide applicators in place for both Elele and Ubima plantations. Evidence of training conducted with training materials were also seen with raining topic was Safe Handling of Pesticides.</p> <p>Latest training was conducted on 14-16/4/2021 in Ubima Estate and 20-21/5/2021 in Elele Estate.</p>	<p>Complied</p>
<p>7.2.7</p>	<p>(C) Storage of all pesticides is in accordance with recognised best practices.</p> <ul style="list-style-type: none"> - Critical (Major) compliance - 	<p>Visit to pesticides storage area in both Ubima Estate and Elele Estate shown that all pesticides were being stored in accordance with recognized best practices. It was sighted that the store door locked with only authorized personnel hold the key. There's also concrete floor with raised bund surrounding the container area in the store.</p>	<p>Complied</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		Sufficient water available for chemical mixing near the store with emergency shower installed.	
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes. - Minor compliance -	Standard Operating Procedure to manage empty pesticides container were documented in Health, Safety and Environment Manual under SOP 10 – Management of Chemical Products. Refer document no. SNL-MNL-165-HSE-SOP 10 dated 20/06/2017. In the SOP stated that “Empty chemical containers shall not be used for any other operation which is related to direct food production/ transport. Empty chemical containers shall be rinsed 3 times before re-use (e.g. For fertilizer application), stored in a dedicated area with restricted access and if applicable send back to the supplier or a FEPA approved contractor”. Reviewed the disposal records for Empty chemical container, weighbridge ticket no. 3827 dated 12/10/2020.	Complied
7.2.9	(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying. - Critical (Major) compliance -	No aerial spraying application conducted in both estates. There was a request by local community representative that in case of any aerial spraying applied, SNL need to provide the evidence of authority approval and relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.	Complied
7.2.10	(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated. - Critical (Major) compliance -	Based on the Schedule/Plan for Annual Medical Examination for Chemical/Pesticide Sprayers (Ubima and Elele Estates) and other staff April 2021; Letter date: 21/4/2021, the results available only for 286 pesticide operators and other selected staff compared to a total of 301 sent for the annual medical surveillance. This indicated that the specific annual medical surveillance for pesticide operators for 2021 was insufficiently covered all pesticide operators. Hence, a critical noncompliance has been raised on the matter.	Non-compliance

7.2.11	<p>(C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.</p> <p>- Critical (Major) compliance -</p>	<p>Visits conducted during the audit to the field in both Ubima Estate and Elele Estate for pesticides operation found no person under age of 18, pregnant and breastfeeding women or people with medical restrictions been working in the pesticide handling or as chemical sprayers.</p> <p>These were also cross-checked via consultations with the sprayers as well as verification of employee register documentations.</p>	Complied
Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.			
7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</p> <p>- Minor compliance -</p>	<p>SNL has established the Waste and Pollutants (GHG) Management Plan, ver. 3 dated June 2021. The management plan was established base on general concept which can be called integrated waste management system based on the waste treatment hierarchy starting from Prevention > Minimisation > Reuse > Recycling > Energy recovery > Disposal</p> <ol style="list-style-type: none"> 1. Source reduction 2. Recovery (Recycling, Re-using and Composting) 3. Waste combustion with Energy Recovery 4. Waste dump site/ Landfill <p>SNL has identified the waste generated from the operations and established a management plan to handle the waste. In the plan state the operation, waste type, collection point/segregation and handling method (reuse, recycle (internally or externally) Energy recovery, disposal) responsible person.</p> <p>Noted the implementation of the management plan as follows:</p> <p>Noted during site visit, the waste were segregated into coloured BIN, Black BIN for metal waste, Blue BIN for glass and plastic waste and red Bin for electrical waste.</p> <p>Noted during site visit at the landfill are for Ubima Estate and Elele Estate, it was noted that the waste were not segregated. There is</p>	Non-compliance

		<p>evidence of recycle waste such as plastic bottle and can were disposed in the landfill.</p> <p>As stated in the waste management plan under section 3.3.2 SNL waste segregation at the source strategy, "To segregate waste at source, SNL put in place a system of Labelled coloured waste bins and classified into 4 groups</p> <table border="1" data-bbox="1133 571 1686 834"> <thead> <tr> <th></th> <th>Class of Waste</th> <th>Colour Code</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>House hold waste</td> <td>Green</td> </tr> <tr> <td>2</td> <td>Plastic/glass waste</td> <td>Blue</td> </tr> <tr> <td>3</td> <td>Metal Waste</td> <td>Black</td> </tr> <tr> <td>4</td> <td>Hazardous Waste</td> <td>Red</td> </tr> </tbody> </table> <p>Thus, a minor nonconformity has been raised.</p>		Class of Waste	Colour Code	1	House hold waste	Green	2	Plastic/glass waste	Blue	3	Metal Waste	Black	4	Hazardous Waste	Red	
	Class of Waste	Colour Code																
1	House hold waste	Green																
2	Plastic/glass waste	Blue																
3	Metal Waste	Black																
4	Hazardous Waste	Red																
7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p> <p>- Minor compliance -</p>	<p>Waste disposal was conducted as per Waste Management Plan established. Reviewed the sampled of waste disposal records as follows:</p> <ol style="list-style-type: none"> 1. Empty chemical container, weighbridge ticket no. 3827 dated 12/10/2020 2. Waste engine oil, weighbridge ticket no. TRAN2886 dated 18/02/2021 3. Domestic waste, weighbridge ticket no. 196421 dated 05/10/2020 4. Domestic waste, weighbridge ticket no. TRAN1826 dated 05/02/2021 <p>Domestic waste, weighbridge ticket no. TRAN8087 dated 09/04/2021</p>	Complied															
7.3.3	<p>The unit of certification does not use open fire for waste disposal.</p> <p>- Minor compliance -</p>	<p>SNL has established Zero Burning Policy documented in the Environmental Policy dated September 2018. In the policy stated that "Siat is committed to implementing a strict zero burning policy and</p>	Complied															

		<p>ensuring that: Fire is not used in any operations, including land-clearing and waste disposal.”</p> <p>There is no evidence of fire use for waste disposal in the sampled operating units.</p>					
<p>Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.</p>							
7.4.1	<p>Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.</p> <p>- Minor compliance -</p>	<p>SOPs of good agricultural practices to manage soil fertility to optimise yield and minimise environmental impacts were established in the Standard Operating Procedure Agricultural Department under section as follows:</p> <ol style="list-style-type: none"> SOP 14 – Nutrient recycling (EFB, Cover crops), refer document no. SNL-AGPO-325/AGR-SOP14 dated 11/04/2017 SOP 17 – Fertiliser application in the field, refer document no. SNL-AGPO-325/AGR-SOP17 dated 20/04/2017 	Complied				
7.4.2	<p>Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.</p> <p>- Minor compliance -</p>	<p>SNL has conducted soil sampling as per report entitled Soil Investigation For The Elele And Ubima Oil Palm Estate (Siat), Rivers State.</p> <p>Leaf sampling was conducted on annually basis as reference for fertiliser recommendation. Reviewed the leaf sampling records conducted on 01/12/2020. Refer document no. CIRAD-PERSYST/UPR 34.</p>	Complied				
7.4.3	<p>A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.</p> <p>- Minor compliance -</p>	<p>SNL has established SOP for nutrient recycling and documented in SOP 14 – Nutrient recycling (EFB, Cover crops), refer document no. SNL-AGPO-325/AGR-SOP14 dated 11/04/2017.</p> <p>The EFB was applied as mulch to supplement the supply of N, P, K and other minerals to the palm on decomposition to the soil. Reviewed EFB application records as follows:</p> <table border="1" data-bbox="1131 1278 1758 1377"> <thead> <tr> <th>Year</th> <th>Tonnage</th> </tr> </thead> <tbody> <tr> <td>FY 2020</td> <td>6670.39</td> </tr> </tbody> </table>	Year	Tonnage	FY 2020	6670.39	Complied
Year	Tonnage						
FY 2020	6670.39						

		As to date May 2021	2989.91										
7.4.4	Records of fertiliser inputs are maintained. - Minor compliance -	<p>The estates maintained the fertiliser application records. Reviewed the samples application as follows:</p> <p>Ubima Estate</p> <table border="1" data-bbox="1131 534 1977 909"> <tr> <td data-bbox="1131 534 1552 707">Date: 08/03/2021 Field: N 11-1 Fertiliser type: MOP Dosage/palm: 0.50 kg</td> <td data-bbox="1552 534 1977 707">Date: 07/04/2021 Field: P 10-2 Fertiliser type: NPK Dosage/palm: 0.25 kg</td> </tr> <tr> <td data-bbox="1131 707 1552 909">Date: 06/05/2021 Field: L 12-2 Fertiliser type: NPK Dosage/palm: 0.25 kg</td> <td data-bbox="1552 707 1977 909">Date: 23/06/2021 Field: L 14-2 Fertiliser type: NPK 12:12:17 + 2MgO Dosage/palm: 0.25 kg</td> </tr> </table> <p>Elele Estate</p> <table border="1" data-bbox="1131 957 1977 1297"> <tr> <td data-bbox="1131 957 1552 1129">Date: 18/02/2021 Field: G 4-4 Fertiliser type: MOP Dosage/palm: 0.50 kg</td> <td data-bbox="1552 957 1977 1129">Date: 08/03/2021 Field: E 4-1 Fertiliser type: MOP Dosage/palm: 0.50 kg</td> </tr> <tr> <td data-bbox="1131 1129 1552 1297">Date: 26/03/2021 Field: E 6-2 Fertiliser type: MOP Dosage/palm: 0.50 kg</td> <td data-bbox="1552 1129 1977 1297">Date: 30/03/2021 Field: D 5-3 Fertiliser type: MOP Dosage/palm: 0.50 kg</td> </tr> </table>			Date: 08/03/2021 Field: N 11-1 Fertiliser type: MOP Dosage/palm: 0.50 kg	Date: 07/04/2021 Field: P 10-2 Fertiliser type: NPK Dosage/palm: 0.25 kg	Date: 06/05/2021 Field: L 12-2 Fertiliser type: NPK Dosage/palm: 0.25 kg	Date: 23/06/2021 Field: L 14-2 Fertiliser type: NPK 12:12:17 + 2MgO Dosage/palm: 0.25 kg	Date: 18/02/2021 Field: G 4-4 Fertiliser type: MOP Dosage/palm: 0.50 kg	Date: 08/03/2021 Field: E 4-1 Fertiliser type: MOP Dosage/palm: 0.50 kg	Date: 26/03/2021 Field: E 6-2 Fertiliser type: MOP Dosage/palm: 0.50 kg	Date: 30/03/2021 Field: D 5-3 Fertiliser type: MOP Dosage/palm: 0.50 kg	Complied
Date: 08/03/2021 Field: N 11-1 Fertiliser type: MOP Dosage/palm: 0.50 kg	Date: 07/04/2021 Field: P 10-2 Fertiliser type: NPK Dosage/palm: 0.25 kg												
Date: 06/05/2021 Field: L 12-2 Fertiliser type: NPK Dosage/palm: 0.25 kg	Date: 23/06/2021 Field: L 14-2 Fertiliser type: NPK 12:12:17 + 2MgO Dosage/palm: 0.25 kg												
Date: 18/02/2021 Field: G 4-4 Fertiliser type: MOP Dosage/palm: 0.50 kg	Date: 08/03/2021 Field: E 4-1 Fertiliser type: MOP Dosage/palm: 0.50 kg												
Date: 26/03/2021 Field: E 6-2 Fertiliser type: MOP Dosage/palm: 0.50 kg	Date: 30/03/2021 Field: D 5-3 Fertiliser type: MOP Dosage/palm: 0.50 kg												
<p>Criteria 7.5: Practices minimise and control erosion and degradation of soils.</p>													

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

7.5.1	<p>(C) Maps identifying marginal and fragile soils, including steep terrain, are available.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has conducted soil sampling as per report entitled Soil Investigation For The Elele And Ubima Oil Palm Estate (Siat), Rivers State.</p> <p>Base on the report only Pendon soil series were identified in the estate. No marginal and fragile soils identified in the estates.</p> <p>SNL has established soil maps for both estates as follows: Ubima Estate: Soil suitability maps dated 21/02/2018 Elele Estate: Soil suitability maps dated 10/10/2018</p>	Complied
7.5.2	<p>There is no extensive replanting of oil palm on steep terrain.</p> <p>- Minor compliance -</p>	<p>SNL has established SOP on slope protection documented in Health, Safety and Environment Manual under SOP 17 – Management of sensitive areas (riparian buffer zones, wetland area and areas with slopes).</p> <p>In the SOP stated “For areas where the slope is greater than 20% being approximately 11° degrees’ special care has to be taken to avoid destruction of surface soil. This can be achieved with conservation measures as contour planting/ terracing or leaving area as biodiversity plots”.</p>	Complied
7.5.3	<p>There is no new planting of oil palm on steep terrain.</p> <p>- Minor compliance -</p>	<p>No new planting conducted in the estates.</p>	Complied
<p>Criteria 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.</p>			
7.6.1	<p>(C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has established slopes and topography maps for both estates. Reviewed the maps as follows: Ubima Estates</p> <ol style="list-style-type: none"> 1. Slopes Classification Map Of Siat Nigeria Limited - Ubima Estate dated 31/01/2017 2. Ubima Estate Topographic map (SRTM 1 second) dated 25/01/2018 	Complied

		<p>Elele Estates</p> <ol style="list-style-type: none"> 1. Slopes Classification Map Of Siat Nigeria Limited - Elele Estate dated 31/01/2017 2. Elele Estate - Topographic map (SRTM 1 second) dated 25/01/2018 	
7.6.2	<p>Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.</p> <p>- Minor compliance -</p>	<p>As per Standard Operating Procedure Agricultural Department under section SOP 38 Management of Fragile Soil</p> <p>SNL has conducted soil sampling as per report entitled Soil Investigation For The Elele And Ubima Oil Palm Estate (Siat), Rivers State.</p> <p>Base on the report only Pendon soil series were identified in the estate. No marginal and fragile soils identified in the estates.</p>	Complied
7.6.3	<p>Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.</p> <p>- Minor compliance -</p>	<p>As per Standard Operating Procedure Agricultural Department under section SOP 38 Management of Fragile Soil</p> <p>SNL has conducted soil sampling as per report entitled Soil Investigation For The Elele And Ubima Oil Palm Estate (Siat), Rivers State.</p> <p>Base on the report only Pendon soil series were identified in the estate. No marginal and fragile soils identified in the estates.</p>	Complied
<p>Criteria 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.</p>			
7.7.1	<p>(C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has conducted soil sampling as per report entitled Soil Investigation For The Elele And Ubima Oil Palm Estate (Siat), Rivers State.</p> <p>Base on the report only Pendon soil series were identified in the estate. No marginal and fragile soils identified in the estates.</p> <p>Thus, the criteria is not applicable.</p>	Not Applicable
7.7.2	<p>Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat.</p> <p>- Minor compliance -</p>	<p>SNL has conducted soil sampling as per report entitled Soil Investigation For The Elele And Ubima Oil Palm Estate (Siat), Rivers State.</p> <p>Base on the report only Pendon soil series were identified in the estate. No marginal and fragile soils identified in the estates.</p>	Not Applicable

		Thus, the criteria is not applicable.	
7.7.3	(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	SNL has conducted soil sampling as per report entitled Soil Investigation For The Elele And Ubima Oil Palm Estate (Siat), Rivers State. Base on the report only Pendon soil series were identified in the estate. No marginal and fragile soils identified in the estates. Thus, the criteria is not applicable.	Not Applicable
7.7.4	(C) A documented water and ground cover management programme is in place. - Critical (Major) compliance -	SNL has conducted soil sampling as per report entitled Soil Investigation For The Elele And Ubima Oil Palm Estate (Siat), Rivers State. Base on the report only Pendon soil series were identified in the estate. No marginal and fragile soils identified in the estates. Thus, the criteria is not applicable.	Not Applicable
7.7.5	(C) For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. - Critical (Major) compliance -	SNL has conducted soil sampling as per report entitled Soil Investigation For The Elele And Ubima Oil Palm Estate (Siat), Rivers State. Base on the report only Pendon soil series were identified in the estate. No marginal and fragile soils identified in the estates. Thus, the criteria is not applicable.	Not Applicable
7.7.6	(C) All existing plantings on peat are managed according to the RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2018) and associated audit guidance. - Critical (Major) compliance -	SNL has conducted soil sampling as per report entitled Soil Investigation For The Elele And Ubima Oil Palm Estate (Siat), Rivers State. Base on the report only Pendon soil series were identified in the estate. No marginal and fragile soils identified in the estates. Thus, the criteria is not applicable.	Not Applicable

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

7.7.7	<p>(C) All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as “peatland conservation areas”; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the ‘RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat’, version 2 (2018) and associated audit guidance.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has conducted soil sampling as per report entitled Soil Investigation For The Elele And Ubima Oil Palm Estate (Siat), Rivers State.</p> <p>Base on the report only Pendon soil series were identified in the estate. No marginal and fragile soils identified in the estates.</p> <p>Thus, the criteria is not applicable.</p>	Not Applicable
Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.			
7.8.1	<p>A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:</p> <p>- Minor compliance -</p> <p>7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p>	<p>SNL has documented the Water Management Plan. Refer document no. SNL\HSE-MNL-03 ver. 1.02 dated 23/03/2017. The water management plans aim to:</p> <ol style="list-style-type: none"> 1. Ensuring that water management is in compliance with company’s Environmental, health and safety policy and with national and international current legislation 2. Ensuring that water use is kept to a minimum and that water quality is kept within national and international standards limits 3. Creating practices for water management allowing the company to complete its activities without endangering the health of the workers, neighbouring communities and the environment <p>SNL has also established water management procedure as follows:</p> <ol style="list-style-type: none"> 1. Water Management Procedure 1: Industrial water (effluent POME) monitoring and impact mitigation 2. Water Management Procedure 2: Management of water supply and water consumption 3. Water Management Procedure 3: Management of fragile zone 4. Water Management Procedure 4: Storm water management 	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>5. Water Management Procedure 5: Waste water (non-industrial) management</p> <p>6. Water Management Procedure 6: Water treatment</p> <p>7. Water Management Procedure 7: Rainfall monitoring procedure</p>									
	<p>7.8.1b Workers have adequate access to clean water.</p>	<p>SNL provided clean water for the workers usage through borehole. There were 9 boreholes located at Ubima Estate and Elele Estate. Water analysis was conducted on quarterly basis and the results were submitted to the Federal Minister of Environment through the Environmental Compliance Monitoring Report. Reviewed the water analysis results for 1st quarter of 2021. The results found conformed to the WHO/FMEnv Standard for drinking water.</p>									
<p>7.8.2</p>	<p>(C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017). - Critical (Major) compliance -</p>	<p>SNL has established SOP for water course and wetland protection documented in Water Management Procedure 3: Management of fragile zone. Refer document no. SNL-ENV-496\HSE-SOP-03. In the SOP stated that the buffer zone area width as follows:</p> <table border="1" data-bbox="1131 922 1973 1121"> <thead> <tr> <th>Width of the Water Bed</th> <th>Dimension of buffer zone</th> </tr> </thead> <tbody> <tr> <td>0 – 5 m</td> <td>2 x 5 m</td> </tr> <tr> <td>5 – 10 m</td> <td>2 x 10 m</td> </tr> <tr> <td>>10 m</td> <td>2x 25 m</td> </tr> </tbody> </table> <p>Noted during site visit at the field P13-1 and P10-4 at Ubima Estate, adjacent with riparian buffer zone for Otimiri River and Creek HCV area at Elele Estate, the buffer zone was well maintained. The vegetation along the buffer zone was well established and left to grow naturally. There was no evidence of chemical application in the area. Base on interview with local communities, there was no issue of pollution to the river by the estate operation.</p>	Width of the Water Bed	Dimension of buffer zone	0 – 5 m	2 x 5 m	5 – 10 m	2 x 10 m	>10 m	2x 25 m	<p>Complied</p>
Width of the Water Bed	Dimension of buffer zone										
0 – 5 m	2 x 5 m										
5 – 10 m	2 x 10 m										
>10 m	2x 25 m										

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

<p>7.8.3</p>	<p>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.</p> <p>- Minor compliance -</p>	<p>Effluent analysis was conducted on quarterly basis and the results were submitted to the Federal Minister of Environment through the Environmental Compliance Monitoring Report. Reviewed the water analysis results for 1st quarter of 2021.</p> <table border="1" data-bbox="1131 507 1899 810"> <thead> <tr> <th></th> <th>Raw Effluent</th> <th>Treated Effluent</th> </tr> </thead> <tbody> <tr> <td>3rd Quarter2020</td> <td>pH: 4.16 COD: 3560 BOD: 2752</td> <td>pH: 4.54 COD: 125 BOD: 86</td> </tr> <tr> <td>4th Quarter2020</td> <td>pH: 6.31 COD: 4570 BOD: 3650</td> <td>pH: 7.19 COD: 108 BOD: 70</td> </tr> <tr> <td>1st Quarter 2021</td> <td>pH: 6.31 COD: 599 BOD: 426</td> <td>pH: 7.19 COD: 242 BOD: 173</td> </tr> </tbody> </table> <p>The mill has acquired the permit for Industrial/Domestic Wastewater Discharge no. SAE 059 dated 11/12/2019 which expired on 27/05/2021. Renewal process has been made as per Revenue Collectors Receipt no. Z 010186376 dated 15/06/2021 and still waiting for the new permit issued by the Federal Minister of Environment.</p>		Raw Effluent	Treated Effluent	3 rd Quarter2020	pH: 4.16 COD: 3560 BOD: 2752	pH: 4.54 COD: 125 BOD: 86	4 th Quarter2020	pH: 6.31 COD: 4570 BOD: 3650	pH: 7.19 COD: 108 BOD: 70	1 st Quarter 2021	pH: 6.31 COD: 599 BOD: 426	pH: 7.19 COD: 242 BOD: 173	<p>Complied</p>
	Raw Effluent	Treated Effluent													
3 rd Quarter2020	pH: 4.16 COD: 3560 BOD: 2752	pH: 4.54 COD: 125 BOD: 86													
4 th Quarter2020	pH: 6.31 COD: 4570 BOD: 3650	pH: 7.19 COD: 108 BOD: 70													
1 st Quarter 2021	pH: 6.31 COD: 599 BOD: 426	pH: 7.19 COD: 242 BOD: 173													
<p>7.8.4</p>	<p>Mill water use per tonne of FFB is monitored and recorded.</p> <p>- Minor compliance -</p>	<p>The mill monitored the usage of water usage per tonne FFB processed on daily basis. FY 2020, water consumption was recorded at 2.51 L/ton FFB processed and as to date May 2021, water consumption were recorded at 2.39 L/ton FFB processed.</p>	<p>Complied</p>												
<p>Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised</p>															
<p>7.9.1</p>	<p>A plan for improving efficiency of the use of fossil fuels and to optimize renewable energy is in place, monitored and reported.</p> <p>- Minor compliance -</p>	<p>SNL has established plan to improve the use of fossil fuel and documented in Waste and Pollutants (GHG) Management Plan, ver. 3 dated June 2021 under section 4: Pollutants. Among the plan established and implemented in the operating units such as:</p> <ol style="list-style-type: none"> Utilization of steam turbine by combustion of fibre and shell for energy generation 	<p>Complied</p>												

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>2. Cut down in numbers of transportation(combine traps for personal),Use new fuel efficient machines</p> <p>3. The mill monitored the consumption of the fossil fuel on monthly basis. As FY 2020, fossil fuel consumption were recorded at 503,376 L for diesel and 5,311 L for petrol.</p>	
<p>Criteria 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.</p>			
7.10.1	<p>(C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimize them are implemented, monitored through the Palm GHG calculator and publicly reported.</p> <p>- Critical (Major) compliance -</p>	<p>Monitoring of the GHG quantity was done through RSPO PalmGHG Calculator Version 4.0 which is submitted to the RSPO Secretariat. Based on verification of various record, the data in the RSPO PalmGHG Calculator was correct.</p> <p>SNL monitored the GHG data and recorded in the SNL GHG Data monitoring reports. Verified the data was consisted with data entered in PalmGHG calculator.</p>	Complied
7.10.2	<p>(C) Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimize them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p> <p>- Critical (Major) compliance -</p>	<p>No development within SNL Certification Unit since 2014.</p>	Complied
7.10.3	<p>(C) Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has identified Waste and Pollutants (GHG) Management Plan, ver. 3 dated June 2021.</p>	Complied
<p>Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.</p>			
7.11.1	<p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has established Zero Burning Policy documented in the Environmental Policy dated September 2018.</p>	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		In the policy stated that "Siat is committed to implementing a strict zero burning policy and ensuring that: Fire is not used in any operations, including land-clearing and waste disposal. Employees are sensitized on the zero-burning policy and fire surveillance teams are trained to monitor, react to, control and manage involuntary fire outbreaks in the plantations".	
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification. - Minor compliance -	SNL has established SOP for fire prevention and documented in Health, Safety and Environment Manual under SOP 8 – Fire Risk Management. Refer document no. SNL-MNL-475-HSE-SOP8.	Complied
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures. - Minor compliance -	SNL has engaged the adjacent stakeholders on the fire prevention plan by displaying the External Memo and the fire prevention plan established on the local community notice board. Sighted the evidence of the plan displayed on notice board at Apani Community Notice Board, Egbu Community Notice Board and Isu Community Notice Board.	Complied
Criteria 7.12: Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.			
7.12.1	(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document. - Critical (Major) compliance -	No new land clearing since November 2005 as first planting was done in 1978 for Ubima Estate and 1985 for Elele Estate. SNL has appointed Proforest to conducted HCV assessment for both estates as pre report as follows: <ol style="list-style-type: none">1. Assessment of High Conservation Values in SNL’s Ubima Oil Palm Estate, Rivers State, Nigeria Full assessment report, Version 2, March 20172. Assessment of High Conservation Values in SNL’s Elele Oil Palm Estate, Rivers State, Nigeria Full assessment report, Version 2, March 2017	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

<p>7.12.2</p>	<p>(C) HCVs, HCS forests and other conservation areas are identified as follows: - Critical (Major) compliance - 7.12.2a For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.</p>	<p>SNL has appointed Proforest to conducted HCV assessment for both estates as pre report as follows:</p> <ol style="list-style-type: none"> 1. Assessment of High Conservation Values in SNL’s Ubima Oil Palm Estate, Rivers State, Nigeria Full assessment report, Version 2, March 2017 2. Assessment of High Conservation Values in SNL’s Elele Oil Palm Estate, Rivers State, Nigeria Full assessment report, Version 2, March 2017 <p>Among the HCV identified in estates as follows:</p> <table border="1" data-bbox="1128 692 1966 1018"> <tr> <td rowspan="2">Ubima Estate</td> <td>HCV 3</td> <td>Pocket wetlands, Stretch forest at the management staff quarters</td> <td>35.90 ha</td> </tr> <tr> <td>HCV 6</td> <td>Weyese Shrine, Okubu Shrine, Iyo Shrine</td> <td>8.80 ha</td> </tr> <tr> <td rowspan="3">Elele Estate</td> <td>HCV 1</td> <td>Creek</td> <td rowspan="3">158.00 ha</td> </tr> <tr> <td>HCV 3</td> <td>Swamp area</td> </tr> <tr> <td>HCV 6</td> <td>Shrine</td> </tr> </table>	Ubima Estate	HCV 3	Pocket wetlands, Stretch forest at the management staff quarters	35.90 ha	HCV 6	Weyese Shrine, Okubu Shrine, Iyo Shrine	8.80 ha	Elele Estate	HCV 1	Creek	158.00 ha	HCV 3	Swamp area	HCV 6	Shrine	<p>Complied</p>
Ubima Estate	HCV 3	Pocket wetlands, Stretch forest at the management staff quarters		35.90 ha														
	HCV 6	Weyese Shrine, Okubu Shrine, Iyo Shrine	8.80 ha															
Elele Estate	HCV 1	Creek	158.00 ha															
	HCV 3	Swamp area																
	HCV 6	Shrine																
	<p>7.12.2 b: Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.</p>	<p>No new land clearing since November 2005 as first planting was done in 1978 for Ubima Estate and 1985 for Elele Estate.</p>																
<p>PROCEDURAL NOTE for 7.12.2: For details of transitional measures, refer to Annex 5: RSPO transition from HCV assessments to HCV-HCSA assessments.</p>																		
<p>7.12.3</p>	<p>(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into</p>	<p>SNL has appointed Proforest to conducted HCV assessment for both estates as pre report as follows:</p>	<p>Complied</p>															

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	<p>consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>- Critical (Major) compliance -</p>	<ol style="list-style-type: none"> 1. Assessment of High Conservation Values in SNL’s Ubima Oil Palm Estate, Rivers State, Nigeria Full assessment report, Version 2, March 2017 2. Assessment of High Conservation Values in SNL’s Elele Oil Palm Estate, Rivers State, Nigeria Full assessment report, Version 2, March 2017 <p>No High Forest Cover Landscapes (HFCLs) were identified in the assessment conducted.</p>	
<p>PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.</p>			
<p>7.12.4</p>	<p>(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <p>- Critical (Major) compliance -</p>	<p>SNL has appointed Proforest to conducted HCV assessment for both estates as pre report as follows:</p> <ol style="list-style-type: none"> 1. Assessment of High Conservation Values in SNL’s Ubima Oil Palm Estate, Rivers State, Nigeria Full assessment report, Version 2, March 2017 2. Assessment of High Conservation Values in SNL’s Elele Oil Palm Estate, Rivers State, Nigeria Full assessment report, Version 2, March 2017 <p>In the report, Proforest has recommended HCV Management Recommendations in Section 6.2: HCV Management Recommendations in Table 9.</p> <p>Base on the HCV identified and the recommendations, SNL has established a management plan and documented in the Action Plan Sustainability SNL under section HCV.</p>	<p>Complied</p>
<p>7.12.5</p>	<p>Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated</p>	<p>SNL has appointed Proforest to conducted HCV assessment for both estates as pre report as follows:</p>	<p>Complied</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	<p>agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p> <p>- Minor compliance -</p>	<ol style="list-style-type: none"> 1. Assessment of High Conservation Values in SNL’s Ubima Oil Palm Estate, Rivers State, Nigeria Full assessment report, Version 2, March 2017 2. Assessment of High Conservation Values in SNL’s Elele Oil Palm Estate, Rivers State, Nigeria Full assessment report, Version 2, March 2017 <p>As stated in the report, Proforest has conducted stakeholders consultation as per section 5.7 Stakeholders consultation under table 7. In the table stated the name of the stakeholders, date of consultation, comments and concerned raised.</p>											
<p>7.12.6</p>	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.</p> <p>- Minor compliance -</p>	<p>SNL continuously create and enhance the awareness of the workers on the RTE species through erecting signboard at strategic places and training. Reviewed the training records for Rare Threatened and Endangered Species training dated 19 -23/04/2021.</p>	<p>Complied</p>										
<p>7.12.7</p>	<p>The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.</p> <p>- Minor compliance -</p>	<p>SNL has appointed the Eco Guard to conduct the monitoring at all HCV areas identified on daily basis. The reports were corded in HCV Monitoring Reports and the data was available since 2017. The monitoring was conducted on evidence of encroachments and presents of wildlife (live sighting, foot path and animal leftovers). Reviewed the records for the month of May 2021. Among the species identified as follows:</p> <table border="1" data-bbox="1131 1236 1960 1380"> <thead> <tr> <th>Date</th> <th>Type of signs</th> <th>Type of animals</th> <th>No. of animals</th> <th>Location</th> </tr> </thead> <tbody> <tr> <td>28/05/2021</td> <td>Presence of Animal</td> <td>Grey Heron</td> <td>11</td> <td>Senior Staff Quarters</td> </tr> </tbody> </table>	Date	Type of signs	Type of animals	No. of animals	Location	28/05/2021	Presence of Animal	Grey Heron	11	Senior Staff Quarters	<p>Complied</p>
Date	Type of signs	Type of animals	No. of animals	Location									
28/05/2021	Presence of Animal	Grey Heron	11	Senior Staff Quarters									

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		28/05/2021	Presence of Animal	Monkey	33	Management Quarters	
		28/05/2021	Presence of Animal	Grey Heron	7	Management Quarters	
		28/05/2021	Others	Guinea Fowl	2	Management Quarters	
		28/05/2021	Presence of Animal	Monkey	19	Management Quarters	
		31/05/2021	Presence of Animal	Africa Goshawk	7	Management Quarters	
		31/05/2021	Presence of Animal	Grey Heron	9	Management Quarters	
		31/05/2021	Presence of Animal	Squirrel	2	Management Quarters	
		31/05/2021	Presence of Animal	Harrier Hawk	2	Management Quarters	
		31/05/2021	Others	Africa Goshawk	4	Management Quarters	
7.12.8	<p>(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.</p> <p>- Critical (Major) compliance -</p>	No new land clearing since November 2005 as first planting was done in 1978 for Ubima Estate and 1985 for Elele Estate.					Complied

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2020** for **SNL Palm Oil Mill** and supply base was calculated using the PalmGHG Calculator version 4.0. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

- i. Estates area planted data
- ii. Fuel consumed
- iii. Mill datas include CPO produced, PKO Produced and FFB Processed
- iv. Fertilizer consumed data for both estates and smallholders.

The summary of the Net GHG emitted in **2020** for **SNL Palm Oil Mill** and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	1.26
PKO	1.86

Extraction	%
OER	17.76
KER	3.71

Production	t/yr
FFB Process	76,091.00
CPO Produced	16,389.50
PKO Produced	2,515.48

Land Use	Ha
OP Planted Area	16,316.20
OP Planted on peat	-
Conservation (forested)	323.20
Conservation (non-forested)	12.00
Total	16,651.4

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	75,913.74	1.00	-	-	-	-	75,913.74	1.00
CO ₂ Emission from fertilizer	1,328.77	0.02	-	-	-	-	1,328.77	0.02
NO ₂ Emission	542.26	0.01	-	-	-	-	542.26	0.01
Fuel Consumption	1,549.49	0.02	-	-	-	-	1,549.49	0.02
Peat Oxidation	-	-	-	-	-	-	-	-
Sink								
Crop Sequestration	-71,952.69	-0.95	-	-	-	-	-71,952.69	-0.95
Conservation Sequestration	-2,857.09	-0.04	-	-	-	-	-2,857.09	-0.04
Total	4,524.49	0.06	-	-	1,782.00	-	6,306.49	0.06

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	18,090.60	0.20
Fuel Consumption	1,141.30	0.01
Grid Electricity Utilization	-	-
Credit		
Export of Grid Electricity	- 623.33	- 0.01
Sales of PKS	-	-
Sales of EFB	-	-
Total	18,599.57	0.20

Summary of Kernel Crusher Emission and Credit (if applicable)

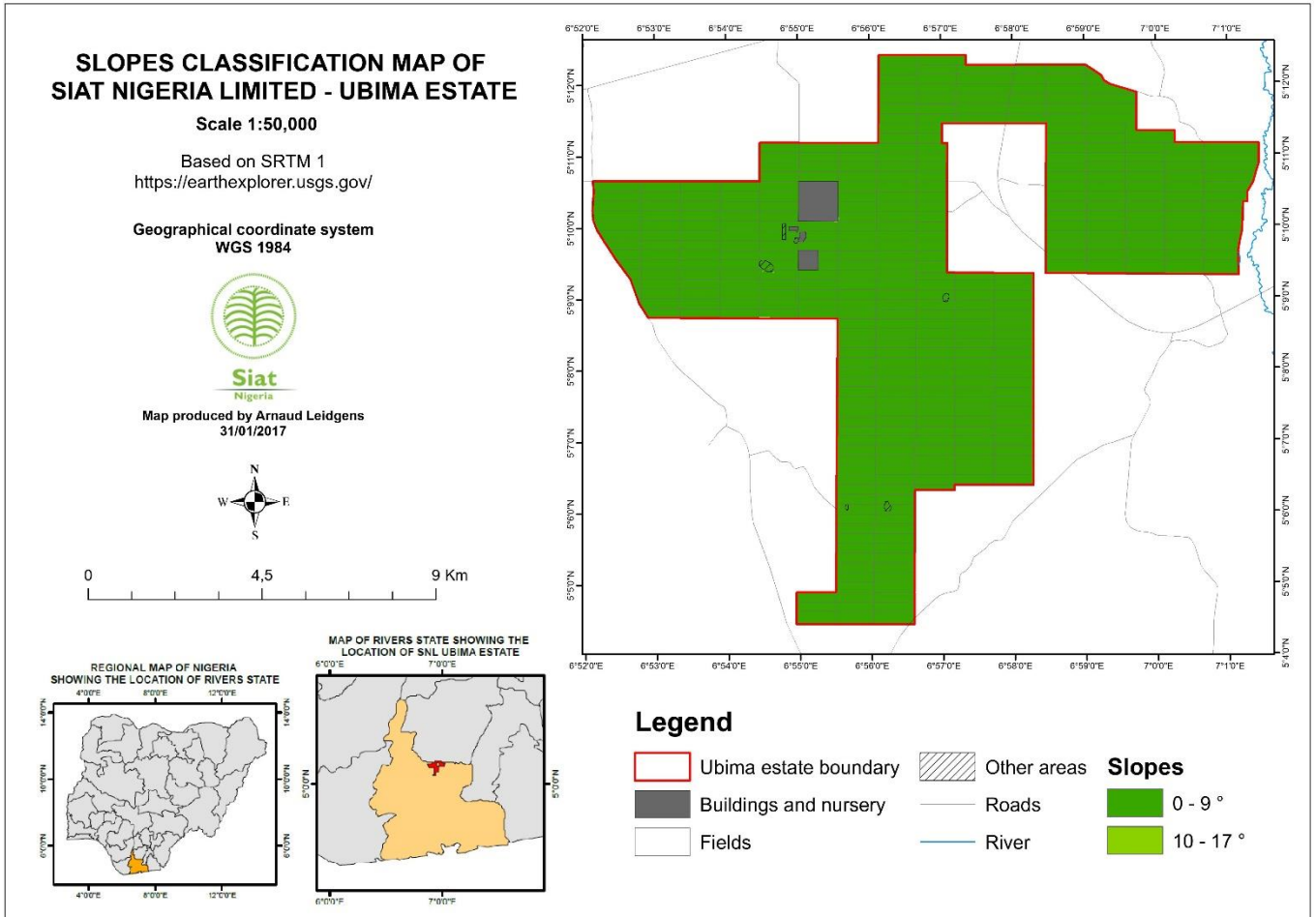
Emissions	tCO ₂ e
PK from own mill	7,747.60
PK from other source	3,257.08
Fuel Consumptions	443.84
Total Crusher emissions	11,448.51

*This mill has no kernel crusher operation.

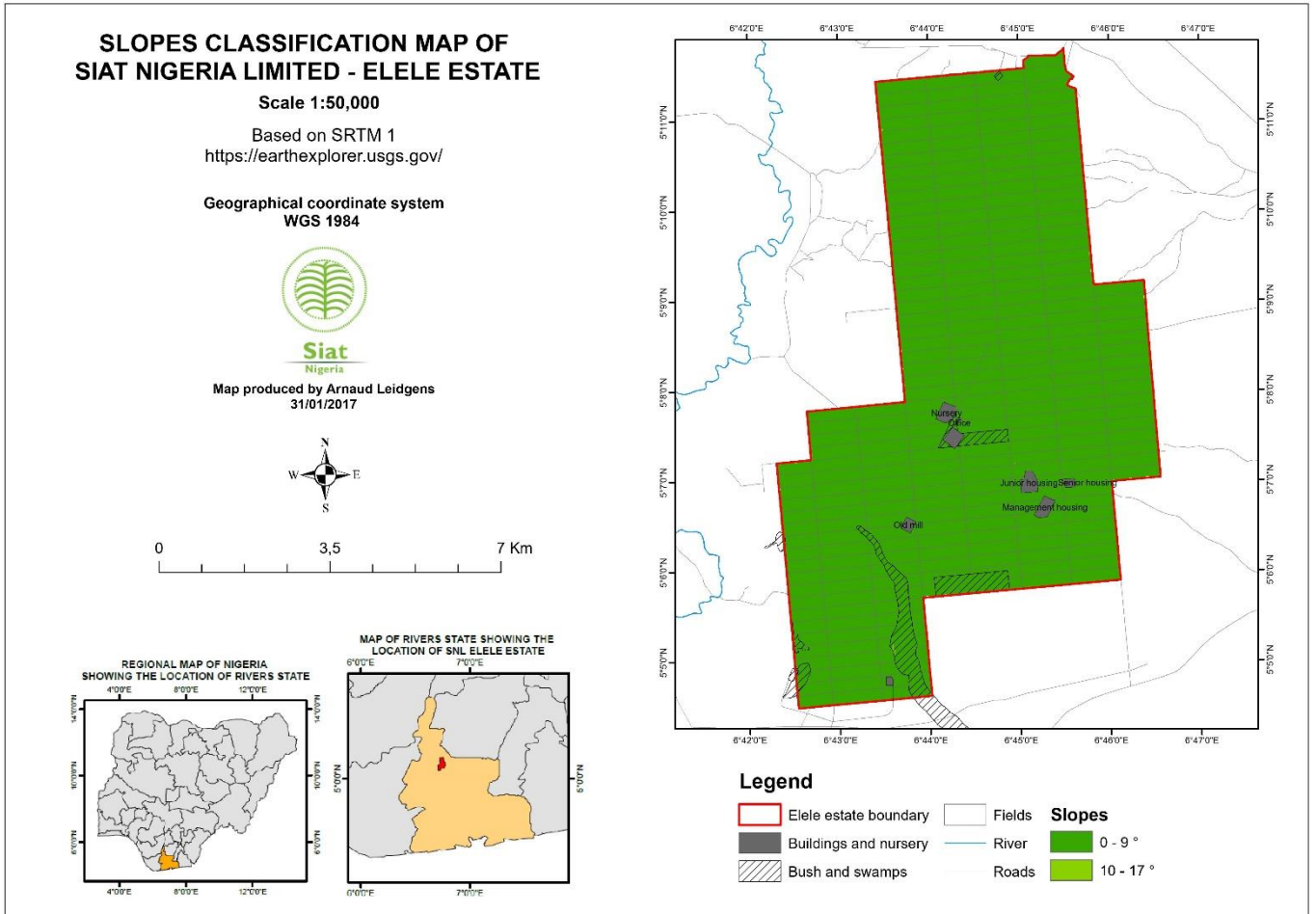
Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	-
Divert to anaerobic diversion (%)	100.00

POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	100.00
Divert to methane captured (flaring) (%)	-
Divert to methane captured (energy generation) (%)	-

Appendix C: Location & Field Map of Ubima Estate



Appendix D: Location & Field Map of Elele Estate



Appendix F: List of Abbreviations

a.i	Active Ingredient
BOD	Biochemical Oxygen Demand
CAO	Chief Agricultural Officer
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
CHRO	Chief Human Resource Officer
COD	Chemical Oxygen Demand
COO	Chief Operation Officer
CPO	Crude Palm Oil
CRM	Community Relations Manager
CRO	Community Relations Officer
CSPO	Certified Sustainable Palm Oil
CSPKO	Certified Sustainable Palm Kernel Oil
EFB	Empty Fruit Bunch
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
ESIA	Environmental & Social Impact Assessment
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
FPIC	Free, Prior, Informed and Consent
FM	Factory Manager
GAP	Good Agricultural Practice
GC	Gender Committee
GHG	Greenhouse Gas
GM	General Manager
GMP	Good Manufacturing Practice
GPS	Global Positioning System
HCSA	High Carbon Stock Assessment
HCV	High Conservation Value
HCV RN	HCV Resource Network
HRM	Human Resource Manager
HSE	Health, Safety & Environment
IPM	Integrated Pest Management
IP	Identity Preserved
IS - CSPO	Independent Smallholder Certified Sustainable Palm Oil
IS – CSPKO	Independent Smallholder Certified Sustainable Palm Kernel Oil
IS – CSPKE	Independent Smallholder Certified Sustainable Palm Kernel Expeller
ISCC	International Sustainable Carbon Certification
ISS	Independent Smallholder Standard
LD50	Lethal Dose for 50 sample
LUCA	Land Use Change Analysis
LURI	Land Use Risk Assessment
MB	Mass Balance
MD	Managing Director
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
NPP	New Planting Procedure
OER	Oil Extraction Rate
OGM	Out-Growers Manager
OSH	Occupational Safety and Health

**RSPO P&C Public Summary Report
Revision 12 (Jun 2021)**

PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable on Sustainable Palm Oil
P&C	Principles & Criteria
RTE	Rare, Threatened or Endangered species
SCCS	Supply Chain Certification Standard
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure
WM	Workshop Mechanic
WR	Workers' Representative