

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- Initial Assessment
- Annual Surveillance Assessment (3)
- 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: 10/10/2022

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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.robert@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. 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 3) <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/HR
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		

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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
NA	NA	NA	NA

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base)	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	9,462.00	35.90	1,067.85	10,565.75	90%
Elele Estate	5,686.15	158.00	856	6,700.15	85%
Total	15,148.15	193.90	1,923.85	17,265.90	88%

Note:
HCV- The total Management Area for all HCV as recommended in the HCV Assessment report by Proforest is 35.9ha and 158ha in both Ubima and Elele Estates respectively. The previous records may have included other identified areas that have been conserved by Siat Nigeria but were not included in Proforest HCV assessment for management.
Planted Area: Drop in total planted area was in Ubima. This because some areas around the Effluent ponds were set aside and others areas were kept for the dumpsite in Ubima estate.

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Ubima Estate	3,161	906	0	5,395	6,301.00	3,161
Elele Estate	0	5,686.15	0	0	5,686.15	0
Total (ha)	3,161	6,592.15	0	5,395	11,987.15	3,161

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7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Oct 2021-Sept 2022)	Actual (June 2021 – May 2022)		Forecast (Oct 2022- Sept 2023)
		<small>Previous license period (June 2021-Sep 2021)</small>	<small>Current license period (Oct 2021-May 2022)</small>	
Ubima Estate	50,383	7,975.14	29,711.87	24,908
Elele Estate	32,106	7,067.86	24,085.13	38,543
Total	82,489	68,840		53,797

8. Summary of Certified Tonnage of FFB (from other certified unit(s)) (NA)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Oct 2021-Sept 2022)	Actual (June 2021 – May 2022)		Forecast (Oct 2022- Sept 2023)
		<small>Previous license period (June 2021-Sep 2021)</small>	<small>Current license period (Oct 2021-May 2022)</small>	
Nil		N/A	N/A	
Total		N/A		

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Oct 2021-Sept 2022)	Actual (June 2021 – May 2022)		Forecast (Oct 2022- Sept 2023)
		<small>Previous license period (June 2021-Sep 2021)</small>	<small>Current license period (Oct 2021-May 2022)</small>	
FFB Suppliers	-	2,980.24	28,088.58	-
Total	-	31,068.82		-

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	June 2021	4,818.00	1,097.85	5,915.85
2	July 2021	4,645.00	458.42	5,103.42
3	August 2021	2,919.00	417.67	3,336.67

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4	September 2021	2,661.00	1,006.30	3,667.3
5	October 2021	2,495.00	1,376.00	3,871.00
6	November 2021	2,274.00	1,858.12	4132.12
7	December 2021	1,492.00	2,038.00	3,530.00
8	January 2022	4,986.00	3,585.46	8,571.46
9	February 2022	7,025.00	5,564.94	12,589.94
10	March 2022	11,660.00	6,371.60	18,031.60
11	April 2022	13,931.00	4,613.78	18,544.78
12	May 2022	9,934.00	2,680.68	12,614.68
TOTAL		68,840.00	31,068.82	99,908.82

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (Oct 2021-Sept 2022)	Actual (June 2021 – May 2022)		Forecast (Oct 2022- Sept 2023)
	Previous license period (June 2021-Sep 2021)	Current license period (Oct 2021-May 2022)	
FFB	FFB		FFB
82,489 mt	15,043 mt	53,797 mt	63,451 mt
	TOTAL	68,840mt	
CPO (OER: 15.0%)	CPO (OER: 14.73%)		CPO (OER: 17.03%)
13,198.24 mt	2,215.83 mt	7,924.30 mt	10,805.71 mt
	TOTAL	10,140.13	
PK (KER: 6.50%)	PK (KER: 4.48%)		PK (KER: 4.5%)
5,361.79 mt	657.59 mt	2,429.36 mt	2,855.30 mt
	TOTAL	3,086.95 mt	

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	June 2021	713	216.97
2	July 2021	687	209.03
3	August 2021	409	124.57
4	September 2021	352	107.02
5	October 2021	433	131.78
6	November 2021	315	96.05
7	December 2021	241	73.39
8	January 2022	704	214.22

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9	February 2022	1,028	313.13
10	March 2022	1,635	497.66
11	April 2022	2,136	650.24
12	May 2022	1,487.13	452.89
TOTAL		10,140.13	3,086.95

11. Summary of Actual Volume sold					
Current License period (Oct 2021-May 2022)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	0	0	0	6,265	6,265
PK (MT)	0	0	0	3,086.95	3,086.95
Credits	1,715	0	0	0	1,715
Previous License period (June 2021-Sep 2021)					
CPO (MT)	0	0	0	0	0
PK (MT)	0	0	0	0	0
Credits	0	0	0	0	0

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (June 2021 – May 2022)				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
	NA	NA	NA	NA
TOTAL			NA	NA

Note: All the certified CPO (6,265mt) are sold as conventional. Also the Mill has an integrated crusher where all the PK (3,086.95mt) produced are transferred directly for processing.

11B. Records of certified CPO & PK Sold under other schemes since the last audit (if any)				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
	NA	NA	NA	NA
TOTAL			NA	NA

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11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
1.	XXX	6,265	0
TOTAL			

Note: Also all the certified CPO produced (6,265mt) are sold as conventional and as such SNL does not differentiate sales of certified from non-certified CPO

11D. Records of Certified CPO Sold under RSPO Credits since the last audit			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
1.	Presco-Refinery	RSPO_PO1000005963	1,715
TOTAL			1,715

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (Not Applicable)			Actual (Not Applicable)			Forecast (Not Applicable)		
	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			NA			NA			NA
IS-CSPO	NA	NA		NA	NA		NA	NA	
IS-CSPKO	NA	NA		NA	NA		NA	NA	
IS-CSPKE	NA	NA		NA	NA		NA	NA	
CSPK	NA	NA		NA	NA		NA	NA	

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
	NA	NA	NA	NA	NA	NA
TOTAL		NA	NA	NA	NA	NA

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13. Independent Smallholders Actual Sold Tonnage / Volume (NA)							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (Not Applicable)							
Credits							
Physical							
Previous License period (Not Applicable)							
Credits							
Physical							

13A. Records of Certified FFB, CPO, PK & PKE (including credits) sold since the last audit							
No.	Buyers Name	PalmTrace Trading License Number	FFB Sold (MT)	Certified CPO Sold (MT/credit)	Certified PK Sold (MT/credit)	Certified PKO Sold (MT/credit)	Certified PKE Sold (MT/credit)
	NA	NA	NA	NA	NA	NA	NA
TOTAL			NA	NA	NA	NA	NA

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: Chaiyaporn Seekao (Chaiyaporn.Seekao@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 on-site assessment was conducted on 6th – 9th June 2022. The audit programme is included as Section 2.3. Where applicable, prior to the initial certification and recertification audit, 30 days Public Notification was made through the RSPO and BSI website.

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 on-site assessment was conducted on 25th August 2022. 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.

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.

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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 5, 2023 - June 8, 2023

Total Number of Mandays: 10

2.2 BSI Assessment Team

Name	Role	Competency
Dennis Acquah (DA)	Team Leader	<p>Education: Holds a BSc. in Natural Resource management with specialization in Forestry from Kwame Nkrumah University of Science and technology, Kumasi, Ghana; MBA in logistic and Supply Chain Management from Kwame Nkrumah University of Science and technology, Kumasi, Ghana</p> <p>Work Experience: Currently work as a Project Coordinator (Forest and Biodiversity). Also experienced in implementing forest governance project, building relations, and sustaining communications with forest communities, acting as resource person for awareness and training activities and engaging government towards policy reforms. He has 14 years of experience as an Operation Managers having worked with two of the leading timber processing industries in Ghana.</p> <p>Training attended: Successfully completed the RSPO P&C 2018 Lead Auditor, RSPO P n C Refresher training 2021, ISO 9001:2015 Lead Auditor, ISO 45001:2018 Lead Auditor; RSPO SCCS Lead Auditor, SA 8000, FSC Forest management/CoC Lead Auditor Course, Rain Alliance Sustainable Agriculture Standard (RA SAS) Farm/CoC Lead Auditor Course, Gender Inclusion in Agro Commodity Production, Introduction to Responsible Business, Introduction to Multistakeholder Process, Natural Resource Conflict Management and Respecting the Rights of Indigenous People and Local Communities. Have has also participated in ESIA and SEA trainings and RSPO Independent Smallholder Standard (2019)</p> <p>Language proficiency: English</p> <p>Aspect covered in this audit: Occupational health and safety, operation procedure, legal compliance, long, Social aspect and workers welfare, worker</p>

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		consultation, stakeholder consultation, organization commitments, policies, time bound plan, supply chain for mill
Aimé Fulgence Gbagre (AFG)	Team Member	<p>Education: Holds a qualification in Vocational Bachelor in Quality Control and Environment Management, ESTC, Abidjan (2018), Vocational training Certificate in cooperation, specialised in Cooperative management, Ecole Régionale d’Agriculture du Sud (ERA Sud Bingerville), Abidjan (2010), Marketing-Communication and Advertising Design Engineer, Institut des Technologies d’Abidjan (2009), Marketing-Communication and Advertising Techniques Engineer, Institut des Technologies d’Abidjan (2008), Bachelor of Arts in literature, specialised in English, Université de Cocody, Abidjan (2005), HND in Human Resources Management and Corporate Communication, ESSECT Henri Poincaré, Abidjan (2005), and Baccalauréat in Literature, Lycée Moderne d’Aboisso, Aboisso (2002).</p> <p>Work Experience: Has 4 years’ experience in social audit, sustainable agriculture, and certification of agricultural production systems.</p> <p>Training attended: Successfully completed the ISO 9001 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Child Labor Centered Due Diligence Process / Abidjan, and Gender workshop for Associated trainers / Abidjan.</p> <p>Language proficiency: Fluent in French and English</p> <p>Aspect covered in this audit: Policy and commitment, Social requirements, contract agreement, human rights, welfare, Stakeholder Consultation, Legal Requirements, land & Legal issue.</p>
John Manyitabot Takang (JT)	Team Member	<p>Education: Holds a Bsc. in Environmental and Resource Management and MSc. in Environmental Sciences from the University of Cologne, specializing in environmental law and governance.</p> <p>Work Experience: He was a Resident Scholar at the United Nations University’s International Human Dimensions Programme on Global Environmental Change (UNU-IHDP) in Bonn-Germany. John has also served at the International Forest Policy Unit, in the Department of Natural Resources Governance and Climate Change of the German Technical Cooperation (GIZ). He was the Academic Officer of the International Master of Environmental Sciences (IMES) Programme at the University of Cologne, where he equally taught classes in international environmental law. Additionally, he has taught classes in international environmental law in the Technology and Resources Management master study programme offered at the Institute for Technology and Resources Management in the Tropics and Subtropics of Cologne University of Applied Sciences. John is involved in a number of governance initiatives. Among others, he is a Fellow of the African Good Governance Network (AGGN). Since 2011, he is founding Executive Director of the Environmental Governance Institute (EGI), where he is engaging in the conception and implementation of a wide range of projects including, policy, development, renewable energies, sustainable agriculture among other.</p> <p>Training attended: Successfully completed the RSPO P&C 2018 Lead Auditor Course, ISO 14001:2015 Lead Auditor Course (attended), RSPO Smallholder Academy (Partner to the Academy) and training in HCV/HCS.</p> <p>Language proficiency: Fluent in French and English</p>

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		Aspect covered in this audit: Best Management Practice for Mill and Estate, environment aspect, GHG & HCV, Fluent in English.
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Accompanying Persons:

Name	Role
Valence Shem	Observer (QR for DA and JMT)
Razaleigh	Remote Observer for AFG

1.3 Assessment Plan

The Assessment plan was sent to the client prior to the assessment.

Date	Time	Subjects	DA	JMT	AFG	AAA	VS
Saturday 04/06/2022	All Day travel	Audit Team arrives in Lagos	√	√	√	√	
Sunday 05/06/2022	All Day travel	Audit travels to Port Harcourt and continue Ubima Estate Guesthouse	√	√	√	√	
DAY 1 Monday 06/06/2022	0800rs to 0900hrs	Opening Meeting with SNL Siat Management Team and staff to include: Introductions, updates from SNL Siat Management; review audit scope, Finalise audit plan, Any introduction and updates to RSPO and BSI standards and protocols.	√	√	√	√	√
	0900hrs to 1230hrs	Document Review related to Legal compliance (2.1), Third party contractors legal (2.2), Third party FBB legally sourced (2.3), Long term plan and economic viability (3.1), Continuous Improvement & Reporting – RSPO Metrics (3.2), SOPs (3.3), Occupational Health and Safety Plan (3.6), Training (3.7), Supply Chain (3.8), Improved SH livelihoods (5.1), SH Pay and working conditions (5.2), Safe working environment 6.7	√			√	√
	0900hrs to 1230hrs	Document Review related to SEIA and Plans (3.4), Effective Integrated Pest Management (7.1), Pesticide Use (7.2), Waste management (7.3), Soil health fertility (7.4), Soil conservation (erosion and degradation) (7.5), Soil survey and topographic information (7.6), Peat (7.7), Water quality and quantity (7.8), Energy Use (7.9), Pollution and GHGs – Palm GHG (7.10) Fire (7.11), and HCV and HCS (7.12)		√		√	√

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Date	Time	Subjects	DA	JMT	AFG	AAA	VS
	0900hrs to 1230hrs	Document Review related to Information and public availability, Communication and consultation (1.1), Commitment to ethical conduct (1.2), System for managing human resources (3.5), Human Rights (4.1), Complaints and Grievances systems (4.2), Contribution to local development (4.3), Land use & FPIC (4.4 & 4.5), Land Use: Compensation (4.6 & 4.7), Land Use: Conflict (4.8), No discrimination (6.1), Staff and Workers Pay and working conditions (6.2) Freedom of association (6.3), No child labour (6.4), No harassment (6.5), No forced or trafficked labour 6.6,			√	√	√
	1230hrs to 1330hrs	Lunch	√	√	√	√	√
	1330hrs to 1600hrs	Document Review continues Stakeholder consultations- (TBD)	√	√	√	√	√
	1600hrs to 1630hrs	Audit Team Meets to consolidate day's findings	√	√	√	√	√
	1630hrs to 1700hrs	Debriefing of days findings to Management and ends the day's work	√	√	√	√	√
DAY 2 Tuesday 07/05/2022	0800hrs To 1230hrs Ubima Estate	Field verification <ul style="list-style-type: none"> • Best agricultural practices • Manuring, Spraying, Harvesting • HCV / Conservation Area • Legal compliance / boundary • Chemical / Pesticide / PPEs, Pesticide and Fertilizer Stores /Change rooms • Workers interviews (including worker's rights, issues, wages, conditions) 	√	√	√	√	√
	1230hrs to 1330hrs	Lunch	√	√	√	√	√
	1330hrs to 1600hrs	Document Review Continues <ul style="list-style-type: none"> • Worker's facilities (housing, pay, school etc) Stakeholder consultations- (TBD)	√	√	√	√	√

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	1600hrs to 1630hrs	Audit Team Meets to consolidate day's findings	√	√	√	√	√
	1630hr to 1700hrs	Debriefing of days findings to Management and ends the day's work	√	√	√	√	√
DAY 3 Wednesday 08/06/2022	0800hrs To 1230hrs Elele Estate	Field verification <ul style="list-style-type: none"> • Best agricultural practices • Soil management, Spraying, Harvesting • HCV / Conservation Area • Legal compliance / boundary • Chemical / Pesticide / PPEs, Pesticide and Fertilizer Stores /Change rooms • Workers interviews (including workers' rights, issues, wages, conditions) 		√		√	√
	1230hrs To 1330hrs	Lunch	√	√	√	√	√
	1330hrs to 1600hrs	Document Review Continues <ul style="list-style-type: none"> • Worker's facilities (housing, pay, school etc) Stakeholder consultations- (TBD)	√	√	√	√	√
	1600hrs to 1630hrs	Audit Team Meets to consolidate day's findings	√	√	√	√	√
	1630hr to 1700hrs	Debriefing of days findings to Management and ends days' work	√	√	√	√	√

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Date	Time	Subjects	DA	JMT	AFG	AAA	VS
DAY 4 Thursday 09/06/2022	0730hrs to 0900hrs	Supply Chain for the POM (3.8) <ul style="list-style-type: none"> • Demonstration of legal entity • Roles and responsibility and ICS • Procedures/manual/SOP • Record of purchase – • Record of sales– • RSPO rules on market communication and claims <p>Mill Walk through and inspection:</p> <ul style="list-style-type: none"> ▪ Workshops, Stores and POM application, ▪ Mill Safety and Health / PPE / Signage, ▪ Waste Management / Environment 	√ √ √ √ √ √				√
	0900hrs to 1030hrs	Closing Meeting Preparation: Auditors consolidate notes and confirm audit findings	√	√	√	√	√
		Pre Closing Meeting with Management and Sustainability Team:	√	√	√	√	√
	1030hrs to 1230hrs	Closing Meeting and Review of Findings: Convene with all relevant staff to summarize audit findings, potential non-conformities and next steps	√	√	√	√	√
	1230hrs	Lunch & Audit Team departs for Lagos and to their various destinations. However, Valence and Dennis will stay to conduct audit at SNL SIAT Nigeria Ltd Crusher	√	√	√	√	√

Plan for NC Closure

Date	Time	Subjects	DA
DAY 1 Thursday 25/08/2022	0800rs to 0830hrs	Opening Meeting with SNL Siat Management Team and staff to include: Introductions, updates from SNL Siat Management; review audit scope,	√
	0900hrs to 1230hrs	Document Review	√
	1230hrs to 1330hrs	Lunch	√
	1330hrs to 1600hrs	Field Visit to Ubima Estate & Stakeholder consultations- Loose fruit collectors/harvesters (sampled) Chemical sprayers	√
	1600hrs to 1630hrs	Auditor consolidate day's findings	√
	1630hrs to 1700hrs	Debriefing of days findings to Management and ends the day's work	√

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?	Reviewed the company's website (<u>Subsidiaries – Siat Group (siat-group.com)</u>) and RSPO website (<u>Members RSPO - Roundtable on Sustainable Palm Oil</u>). The sites reviewed identifies all the subsidiaries of the company and they are included in the company's time bound plan as presented in the Time Bound Plan on appendix below.	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	The company intends to get all their subsidiaries certified by 2023 as indicated in the Annual Communication of Progress 2021. Currently, only Ologbo estate and Sakponba Extension are yet to be certified.	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. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	Review of documents does not show any new acquisition by SIAT group	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Review of the plan does not show any deviation from the maximum limit	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?	A review of the RSPO Annual Communication of Progress 2021 for SIAT indicates the company plans to achieve 100% of all their mills and estates by 2023. Currently, all the subsidiaries are certified with the exception of Ologbo estate and Sakponba extension. Ologbo has conducted the LUCA which is still under review.	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 the 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 in the implementation of the plan	Complied
Un-Certified Units or Holdings		
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.	With the exception of Oblogo estate and Sakponba extension, all the other units has been certified having satisfied all the	Complied

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	requirements. Sakponba extension has successfully gone through the New Planting Procedure and has been approved in February 2022. Oblogo Estate has conducted its LUCA and is still under review.	
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	There have been new plantings in the Ologbo and Sakponba extension 1. NPP has been done and completed for Sakponba extension 1 (NPP public consultations RSPO - Roundtable on Sustainable Palm Oil). The RaCP for Ologbo has been submitted to RSPO and still under review.	Complied
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.	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. Current status shown that the Concept Note (CN) and Remediation Plan (RP) are required to be submitted as indicated in Growers Tracker link: RaCP Tracker RSPO - Roundtable on Sustainable Palm Oil Updated 12/09/2022	Complied
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	There were no labour disputes at the time of this audit	Complied
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	There were no outstanding legal non-compliance as at the time of this audit	Complied
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.	The company has conducted internal audit on its uncertified units. The report was reviewed and it addresses all the requirements and has a positive assurance statement	Complied
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?	There were no non-compliance raised during the internal audit as seen in the report.	Complied
Have there been any stakeholder (including NGO) consultation conducted?	There were stakeholder consultations during the HCV assessments and during this audit	Complied

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
<p>Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification?</p> <p>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.</p>	<p>No scheme smallholders involved in SNL certification units except that SNL buy FFB and Nuts from privates' farmers.</p>	<p>Complied</p>

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 certified Aug. 2022 SCCS Refinery	- June 2020	Oblogo estate and Sakponba extension certification still pending
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; two (2) Minor nonconformities and two Opportunity For Improvement raised. The Siat Nigeria Limited 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 Nonconformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-conformity			
NCR Ref #	2211275-202206-M1	Issued Date	09/06/2022
Due Date	07/09/2022	Closure Date	25/08/2022
Indicator & Category (Critical / Minor)	5.1.2 Critical		
Statement of Nonconformity:	FFB price not explained to FFB suppliers		
Requirement Reference:	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		
Objective Evidence:	The company sources their FFBs externally from smallholder farmers and from communities who collect and supply FFB from the wild. These FFB from the wild are harvested from palm that are community owned in the forest. Interview with the FFB suppliers indicates the company only communicates the prices them but does not explain the FFB prices to them.		
Corrections:	Develop SOP to Explain variables and define FFB pricing mechanism.		
Root Cause Analysis:	SNL usually explain FFB prices to the FFB suppliers however, the last price was proposed by the FFB suppliers during a meeting and was approved by SNL management.		
Corrective Actions:	Educate FFB supplier annually on the FFB pricing mechanism.		
Assessment Conclusion:	<p>Evidence Reviewed</p> <ol style="list-style-type: none"> 1. Reviewed the updated SOP captioned Fresh Fruits bunches Price Calculation referenced SNL-CR-505/CR-SOP-10 and dated 10/08/2022. The purpose of the procedure is to guide the FFB suppliers on the modalities in reaching FFB pricing. The procedure outlines the factors considered when calculating the FFB price. 2. Reviewed records of the minutes of meeting between SNL management and the FFB suppliers on Price Review Mechanism dated 13/07/2022. The audit team also reviewed the attendance records which had twenty seven FFB suppliers with their signatures. <p>The evidences reviewed demonstrate effective implementation of the action plan and as such the NC is closed.</p>		

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Non-conformity			
NCR Ref #	2211275-202206-M2	Issued Date	09/06/2022
Due Date	07/09/2022	Closure Date	25/08/2022
Clause & Category (Critical / Minor)	3.6.1Critical		
Statement of Nonconformity:	Lack of implementation of the risk mitigation plan		
Requirement Reference:	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		
Objective Evidence:	<p>The company has risked assessed its operations to identify all the risk associated with each activity. The documented risk assessment report captioned Occupational Risk Management Plan was made available to the audit team for review. The document last updated on the 29/05/2022 covers all the departments including mill, workshop, Plantations and stores. For all identified risk, the document review provides mitigation measures such as trainings and PPEs. However, during a visit to block H9 and interview with 34 harvesters, it was observed that some were not wearing wellington boots although it the prescribed PPEs for use in their field. Also, the company has not made provision for temporal facility that chemical sprayers can change out of their PPEs whiles they work on completing the main facility.</p>		
Corrections:	<ol style="list-style-type: none"> 1. Give Wellington Boots to the workers who are yet to received boots. 2. Complete the construction of the Clock room for chemical sprayers in Ubima and Elele. 		
Root Cause Analysis:	<p>Ineffective distribution of the boots to workers as the identified group of workers were who expected to proceed for their leave but were later called back to work and their rain boots were not be given to them on time. There has been a change in the top Management in SNL and this has affected the construction of the chemical changing room.</p>		
Corrective Actions:	<ol style="list-style-type: none"> 1. Review the PPE management SOP to include that rain boots will be given to workers once a year. Replacement will be made to damaged rain boots within the year. 2. Communicate and implement a sanctioning system for all workers who default in the wearing of PPEs. 		
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Reviewed the revised PPE Management SOP referenced SNL-480-HSE-SOP 5 and dated 08/07/2022. The SOP was updated to include the information that plantation workers are entitled to a pair of rain boots every year. However, replacement for damaged boots shall be done upon presentation of the damaged boots. Other PPEs to be supplier and replaced are Safety boots, Helmets, Rain coat, Overall among others. 2. Reviewed records of the Tool Box Talk for the communication on HSE Safety Rules and Sanctioning System for plantation workers at Ubima and Elele estates. Sampled attendance is as follows <ol style="list-style-type: none"> a. 25/07/2022 for 18 workers b. 25/07/2022 for 25 workers c. 29/07/2022 for 170 workers 		

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	<p>d. 26/07/2022 for 207 workers</p> <p>3. Interview with sampled harvesters and loose fruit pickers in I14-1 and I12-2 all indicated they have been issued new wellington booths and those with worn out or damaged wellington booths have been replaced. They also confirmed there has been discussions at their Tool Box talk where all workers have been told to return the wellington boots when they are damaged for replacement. The company also keeps records of all PPE issued to their workers. The records was made available for review.</p> <p>4. The audit team also visited a newly constructed changing room where the chemical sprayers will change out of their working cloth, bath and put on fresh clothes before leaving for their respective homes</p> <p>Based on the document reviewed, workers interviewed and field site there is enough evidence of the implementation of the corrective action plan and as such the NC is closed.</p>
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Non-conformity			
NCR Ref #	2211275-202206-M3	Issued Date	09/06/2022
Due Date	07/09/2022	Closure Date	25/08/2022
Clause & Category (Critical / Minor)	6.2.1Critical		
Statement of Nonconformity:	Lack of transparency in the payment for loose fruit collected		
Requirement Reference:	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.		
Objective Evidence:	Interviews with loose fruit pickers indicates they are not privy to the weight of the loose fruits they pick each day and payment is made based on the weight of FFB they collect. The company does not communicate the weight of the fruit to them and it is also not captured on the payslip.		
Corrections:	Adopt a different task unit for loose fruit pickers based on volume instead of weight (for instance head pan). Implement instant weight measurement in the field by implementing the use of mobile weighing scales.		
Root Cause Analysis:	Temporary weight was taken for workers to see their respective tonnage of loose fruit for each day and confirmed at the weighing bridge.		
Corrective Actions:	<ol style="list-style-type: none"> 1. Educate workers on the calculation of their salaries and measurement unit used. 2. Purchase Mobile weighing scale and distribute to all zones. 3. Develop SOP for Loose fruits picking. 		
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Reviewed a documented SOP captioned Loose Fruit Picking and Weighing referenced SNL-AGPO-325/AGR-SOP-40 and dated 08/08/2022. The purpose of the SOP is to ensure all loose fruit pickers at the end of the day know their weights and the equivalent cash they will be receiving at the end of the day and month. 		

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	<p>2. Reviewed records of training for loose fruit workers at the Ubima and Elele estates on the 1st , 5th and 7th July 2022. The purpose of the training is to enhance transparency among the loose fruit pickers on the amount they are paid for their loose fruits by introducing weighing scale at the fruit dropping points.</p> <p>3. Reviewed pictures of the training and demonstration by the chief agricultural officers with the workers on the manual weighing scale and also reviewed the attendance records.</p> <p>4. During a field visit to block I14-1 it was observed that the company has in place a weighing machine for the weighing of all bags of loose fruits collected by the workers before close of the day. Interview with some of the loose fruit pickers confirmed the implementation of the new procedure and has also been explained to their understanding. A loose fruit picker during field observation and interview was able identify the weight of the bag of the fruits when placed on the weighing machine. The cost for 1kg was known to the workers and after the full weight of the bag. By this workers are able to calculate and know the amount they are to receive for every bag of FFB they collect from the estates</p> <p>Based on the evidences reviewed the team concludes that there has been effective implementation of the corrective action plan and as such the NC is closed.</p>
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Non-conformity			
NCR Ref #	2211275-202206-M4	Issued Date	09/06/2022
Due Date	07/09/2022	Closure Date	25/08/2022
Clause & Category (Critical / Minor)	6.1.2 Critical		
Statement of Nonconformity:	Non conformity to labour standard		
Requirement Reference:	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees.		
Objective Evidence:	The company employs casual workers in their operations who are given a contract of 6 months and renewable for another 6 months. And as a result, casual workers work for a continues period of 12 months without going on an annual leave as compared to their colleagues who are permanent workers. This was found not to be consistent with International labour standards which requires every worker who works for a continuous 12 months period to take an annual leave.		
Corrections:	Review the SOP on Employment of Contract workers to indicate the minimum attendance (conditions) for a worker to be entitled to annual paid leave.		
Root Cause Analysis:	SNL workers are given contracts twice in a year. Workers are allowed to take their leave while their new contract from July to Dec is being process based on the SOP of Employment of Contract Workers. However, workers were not being paid on the days of their leave.		
Corrective Actions:	1. Review the Condition of Service of contract workers to include Minimum attendance by workers for leave entitlement.		

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Assessment Conclusion:	<p>2. Sensitize workers on the requirement to be entitle for a paid leave.</p> <p>1. Reviewed the revised SOP on Employment of Contract Workers referenced SNL-AGPO-325/AGR-SOP 39 and dated 17/08/2022. The procedure has been updated to include information that contract workers shall be entitled to 14 working days of annual leave for every 12 months of service. The document also states that attendance of more than 199 days for 11 working months will attract full bonus and 14 days annual leave.</p> <p>2. Reviewed records of sensitization on the Tools Box Talk on Employment and Condition of service for contract workers on the 19/08/2022. The sensitization was conducted for workers from both the Ubima and Elele estate. Sampled records of attendance reviewed are</p> <ul style="list-style-type: none"> a. 19/08/2022 for 207 workers from Elele estate b. 18/08/2022 for 115 workers from Ubima estate <p>3. Interview with loose fruit pickers and harvesters in block I14-1 and I12-2 confirmed they have been sensitised on the annual leave and are aware going forward, they will be taking their annual leave.</p> <p>Based on the evidences reviewed the team concludes that there has been effective implementation of the corrective action plan and as such the NC is closed.</p>
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Non-conformity			
NCR Ref #	2211275-202206-M5	Issued Date	09/06/2022
Due Date	07/09/2022	Closure Date	25/08/2022
Clause & Category (Critical / Minor)	7.2.7 Critical		
Statement of Nonconformity:	Lack of separation of expired chemicals from active chemicals		
Requirement Reference:	Storage of all pesticides is in accordance with recognised best practices		
Objective Evidence:	<p>Field visits to the chemical stores in both Ubima and Elele estates revealed that the stores are built in an appropriate manner. The floor is concreted and doors are kept locked and only authorized personnel have the keys and are equipped with the appropriate PPE.</p> <p>However, in the chemical store in Ubima estate, it was found that a large stock of the chemicals named Punch (Abamectin 1.8%), with expiry date 14/05/2022 was found packed together with other chemicals without any signages indicating they are expired</p>		
Corrections:	<ul style="list-style-type: none"> 1. All Expired Chemical to be removed from the main chemical store into a different storage area. 2. Get Directive from the chemical suppliers if the products can still be use. 		
Root Cause Analysis:	SNL had ordered more insecticides hoping to do replanting last year. However, this failed and as such the chemical was not used.		
Corrective Actions:	Review the Chemical Handling SOP to include the mechanism for chemical Procurement.		

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Assessment Conclusion:	<p>1. Reviewed the updated Chemical Handling SOP dated 19/08/2022. The documented has been updated to include mechanism for chemical pesticides (insecticide) purchase and the handling of obsolete chemicals.</p> <p>2. Review mail correspondence between the SNL and Jubaili Agrotec, an agrochemical supplier of agricultural insecticide to the company. In the mail, the company indicated SNL can use the chemical (Punch) but must ensure the stock chemicals are all used up by the close of 2022.</p> <p>3. A field visit to the chemical store shows all the expired chemicals has been moved to a separate storage location.</p> <p>Based on the evidences reviewed the team concludes that there has been effective implementation of the corrective action plan and as such the NC is closed.</p>
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Non-conformity			
NCR Ref #	2211275-202206-M6	Issued Date	09/06/2022
Due Date	07/09/2022	Closure Date	25/08/2022
Clause & Category (Critical / Minor)	3.8.6 Critical		
Statement of Nonconformity:	Pending non-conformities from company's internal audit for the mill supply chain		
Requirement Reference:	<p>Internal Audit</p> <p>i. The mill shall have a written procedure to conduct annual internal audit to determine whether the mill;</p> <p style="margin-left: 20px;">a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p style="margin-left: 20px;">b. Effectively implements and maintains the standard requirements within its organisation.</p> <p>ii. Any non-conformities found as part of the internal audit shall be issued 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.</p>		
Objective Evidence:	<p>Reviewed SOP captioned SNL-ACC-460/HSE-SOP-20 Internal Audit of RSPO SCC. In line with the procedure, the company has conducted its internal audit of the Mill supply chain. Reviewed the audit report dated 23/04/2022 and was conducted by the Siat Internal Audit Team which is headed by the sustainability Manager. In all a total of 4 NCs were identified. The internal audit report has been subjected to management review dated 16/05/2022 and was made available for review. However, the company has not been able to close all the NC identified during their internal audit as required by the indicator as of the time of this audit.</p>		
Corrections:	Close the NCs raised during the 2022 internal Audit of RSPO SCCS that are still pending.		
Root Cause Analysis:	Out of the Four NCs raised during the RSPO SCC internal audit, a corrective action was raised for the identified NCs in which three of the NCs had been closed before the audit. Actions to closed the last one had already started with training to		

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	commercial officer, transporters and workers with exception of the managers implementing the SCCS.
Corrective Actions:	1. Review the internal Audit SOP to clarify NC closing mechanism.
Assessment Conclusion:	<p>1. Reviewed the updated internal audit SOP dated 17/08/2022. The procedure was updated to include information on the outcomes of the audit and actions after audits.</p> <p>2. Review the NC closure for the company's internal audit report. The report shows all the non-conformities were finally closed on the 11/08/2022.</p> <p>Based on the evidences reviewed, the NC is closed</p>

Non-conformity			
NCR Ref #	2071946-202106-N9	Issued Date	02/07/2021
Due Date	09/06/2022	Closure Date	25/08/2022
Clause & Category (Critical / Minor)	6.2.7 (Minor), Upgraded to Critical		
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 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:	<p>#1 [HRM] To identify jobs in the plantation and mill that are non- seasonality</p> <p>#2 [HRM] To produce a list of workers to be made permanent</p> <p>#3 [HRM] Action plan to give permanent employment to all core workers taking into consideration the financial constraint of the company</p>		
Root Cause Analysis:	<p>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.</p> <p>Review Cause analysis</p> <p>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.</p> <p>Therefore SNL cannot afford to do this at a go.</p>		

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Corrective Actions:	#4 [CHRO] Implementation of the action plan
Assessment Conclusion:	<p>1. Reviewed an assessment conducted by the company to identify all the core works in their operations. They include harvesting, slashing, pruning, chemical application.</p> <p>2. The company has identified a list of casual workers to be made permanent workers. They cut across the entire company from the mill, security, plantation (Elele and Ubima), HSE and many more. The list was made available to the audit team for review. However, none of the identified has been made permanent at the time of this surveillance audit and neither is there a documented timeline for the implementation of the plan.</p> <p>The evidences reviewed did not demonstrate effective implementation of all the corrective actions. Hence NC has been upgraded to a critical NC.</p> <p>NCR Close out Visit</p> <p>Reviewed the offer of appointment for 11 sampled workers (5 from Ubima and 4 from Elele estate) pending their confirmation after a six months probationary period. The offer of appointments were made in August 2022.</p> <p>Based on the evidences reviewed, the NC is closed</p>

Non-conformity			
NCR Ref #	2211275-202206-N1	Issued Date	09/06/2022
Due Date	09/06/2023	Closure Date	Next surveillance audit
Clause & Category (Critical / Minor)	2.2.1 Minor		
Statement of Nonconformity:	Non existing contract of agreement with company's contractors		
Requirement Reference:	A list of contracted parties is maintained.		
Objective Evidence:	<p>The company maintains a list of all their stakeholders which also contains the list of their contracted parties. A sample of the contractors in the list were selected to review their contracts. They are</p> <ol style="list-style-type: none"> 1. Patrick Ndubuisi and Sons Nigeria Ltd, 2. Isaku Nigeria Ltd, 3. Sunny Ewende, 4. Kenjones Nigeria Ltd, 5. Bunorr Integrated Energy Limited, Golden Years Ltd. <p>Although these contracts (Isaku Nig Ltd, Sunny Ewende, Kenjones Nig Ltd for haulage activities and Golden Year Ltd a waste management company) were sampled from the company's contracted list, there were no contract of agreement in place between the company and the sampled contractors. Also, review of the contract of agreement between Siat and Patrick Ndubuisi and Sons Nigeria Ltd for the transportation of workers to Ubima and Elele estate had no contract duration stated in the contract of agreement.</p>		

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Corrections:	<ol style="list-style-type: none"> 1. Develop a List of Running contracts for SNL. 2. Develop a contract agreement with all contractors providing services to SNL. 3. Include in each agreement the duration of the contract
Root Cause Analysis:	Contracts Agreement review for many contractors was ongoing at the time of Audit and many contractors on the stakeholder list were no longer providing services to SNL but their names were still in the list with hoped that one day they will return to provide services
Corrective Actions:	Review the SOP on Contractors Management to include mechanism for establishing an agreement with them.
Assessment Conclusion:	CAP has been accepted. Effective implementation of the CAP will be verified in the next assessment.

Non-conformity			
NCR Ref #	2211275-202206-N2	Issued Date	09/06/2022
Due Date	09/06/2023	Closure Date	Next surveillance audit
Clause & Category (Critical / Minor)	5.1.1 Minor		
Statement of Nonconformity:	Previous and current FFB prices are not made publicly available		
Requirement Reference:	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		
Objective Evidence:	Interview with the FFB suppliers indicates that the company communicates the FFB prices to them and also are posted on the company's notices. Interview with the out growers manager also confirmed the above. However, a follow up to check the company's notice boards for the FFB prices, it was observed that two of the notice boards in the main office did not have the previous and current prices posted on the notice board. A follow up to the weighbridge where the FFB prices are also posted identified only the previous prices posted on the notice board. There was no notification of the current FFB prices on the board.		
Corrections:	Paste on the Noticeboard and Weighing bridge office previous and current FFB prices.		
Root Cause Analysis:	The previous FFB price was being covered by other documents on the noticed Board during the visit by the auditor.		
Corrective Actions:	<ol style="list-style-type: none"> 1. Develop a check list for monthly inspection of the current and previous FFB prices on the notice board. 2. Develop a mailing list (SMS) of FFB suppliers to inform them of price changes. 		
Assessment Conclusion:	CAP has been accepted. Effective implementation of the CAP will be verified in the next assessment.		

Opportunity for Improvements	
OFI #	Description
OFI 1 2211275-202206-I1	3.3.3 Reviewed documents shows the company conducts internal assessment of the various departments. However, these assessments were more aimed at monitoring compliance to the RSPO standard and not the implementation of the company's SOPs for the Mill and estates as required by the indicator. This is raised as an OFI for the company's internal assessment to be more on the implementation of their SOPs for the mill and estate.
OFI 2 2211275-202206-I2	6.7.2 The company maintains a list of all their trained first aid personnel. Records of training for the assigned first aid operatives and their certificate of attendance were made available to the team for review. During a field visit block L134 where there was chemical spraying and block H91/2, G71-3 G43and F71 the first aid personnel along with their first aid box were observed to be on site with the workers. A check of the box shows it was stocked with antiseptic, cotton wool among other. It also has records of accident. However, at block L134 where there was chemical spraying, there was no first aider on site during the time of the audit visit although the workers indicated he should have been around with them. This is raised as an OFI because for all the other blocks visited by the team, there were first aid personnel with the workers

Positive Findings	
PF #	Description
PF 1	Management commitment to the certification process is commendable

3.3.1 Status of Nonconformities Previously Identified and Observations

Non-conformity			
NCR Ref #	2071946-202106-M1	Issued Date	2/7/2021
Due Date	30/9/2021	Closure Date	24/9/2021
Indicator & 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:	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. 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 :		

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	1) Equip machines with reverse alarm and functional flashlights
Corrections:	#1 [WM] Fix the reverse alarm and the flashlights #2 [WM] Inspect all the heavy duty machine equipment and ensure that the identified issues are solved
Root Cause Analysis:	No preventive maintenance taking into consideration these aspects. No monitoring, inspection of heavy duty equipment by workshop and HSE.
Corrective Actions:	#3 [WM] Establish a maintenance preventive programme including safety aspect. #4 [HSE] Establish a heavy duty equipment inspection program (checklist) #5 [HSE] Enforce HSE inspection report with pictures, to be done bi-monthly.
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 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 Found to be sufficient to address the issue. Hence, Major NC was closed on 24/9/2021.
Effectiveness Closure (for previous audit closed Critical NC):	There was no reoccurrence of the NC

Non-conformity			
NCR Ref #	2071946-202106-M2	Issued Date	2/7/2021
Due Date	30/9/2021	Closure Date	24/9/2021
Indicator & Category (Critical / Minor)	6.7.3 (Critical)		
Statement of Nonconformity:	1) PPE was not use appropriately by workers to cover potentially hazardous operations 2) Sanitation facilities for those applying pesticides are not available in Elele Estate and insufficiently provided in Ubima Estate.		
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:	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		

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	<p>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 #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.</p>
Root Cause Analysis:	<p>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</p>
Corrective Actions:	<p>#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.</p>
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, #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 <p>Found to be sufficient to address the issue. Hence, Major NC was closed on 24/9/2021.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>There was no reoccurrence of the NC</p>

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Non-conformity			
NCR Ref #	2071946-202106-M3	Issued Date	2/7/2021
Due Date	30/9/2021	Closure Date	24/9/2021
Indicator & 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		
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.		
Effectiveness Closure (for previous audit closed Critical NC):	There was no reoccurrence of the NC		

Non-conformity			
NCR Ref #	2071946-202106-M4	Issued Date	2/7/2021
Due Date	30/9/2021	Closure Date	24/9/2021
Indicator & Category (Critical / Minor)	6.2.2 (Critical)		

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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 addition, 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>
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.</p> <p>Hence, Major NC was closed on 24/9/2021.</p>
Effectiveness Closure (for previous audit closed Critical NC):	There was no reoccurrence of the NC

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Non-conformity															
NCR Ref #	2071946-202106-M5	Issued Date	2/7/2021												
Due Date	30/9/2021	Closure Date	24/9/2021												
Indicator & 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 noncompliance 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" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Staff No.</th> <th style="width: 25%;">Start Date</th> <th style="width: 50%;">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> <ul style="list-style-type: none"> 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. 			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													
Corrections:	<p>#1 [HR] Indicate on the duration of contract on the workers contract and renew the contract as and when needed.</p> <p>#2 [HR] Overtime to be paid to all workers for work done on Saturdays, Sundays and on public holidays</p>														
Root Cause Analysis:	<p>The content of the CoS of the contract workers is not integrated into the HR management system.</p> <p>HR / workers representatives does not monitor the compliance of its practices with the CoS of the contract workers</p>														

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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.
Effectiveness Closure (for previous audit closed Critical NC):	There was no reoccurrence of the NC

Non-conformity			
NCR Ref #	2071946-202106-M6	Issued Date	2/7/2021
Due Date	30/9/2021	Closure Date	24/9/2021
Indicator & 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:	<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". 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. 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. 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>Noted during site visit at the mill laboratory, the liquid waste container were kept on the floor without any secondary containment.</p>		

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	<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>
Corrections:	<p>#1 [GM] Construct a spill reservoirs behind the chemical mixing area in Ubima estate #2 [WM] Remove all the soil contaminated by spillage #3 [FM] Build a secondary containment for the lab #4 Revise the chemical handling SOP to define the kind of containment that is required for chemical application in the field</p>
Root Cause Analysis:	<p>There is no guidelines on how a mixing tank should be constructed 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. Review Action: #1 the construction of the secondary containment in the chemical mixing was under construction as at the time of audit #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 #3a There is no guidelines on management of chemical liquid waste in the lab. #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>
Corrective Actions:	<p>#5 [WM] Enforce the use of tarpaulin for the any activity involving oil that does not take place on a concrete slab. #6 [GM] Increase the roof size of the oil storage area and construct a bond wall. #7 [HSE] Revise the chemical handling SOP to indicate in which circumstance secondary containment is needed. #8 Review SNL Waste Management plan to include guideline for the management of chemical liquid waste at the mill lab</p>
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: #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 Found to be sufficient to address the issue.</p>

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	Hence, Major NC was closed on 24/9/2021.
Effectiveness Closure (for previous audit closed Critical NC):	There was no reoccurrence of the NC

Non-conformity			
NCR Ref #	2071946-202106-N1	Issued Date	2/7/2021
Due Date	N/A	Closure Date	Dropped and downgraded to OFI
Indicator & 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:	Evidence as listed in Indicator 2.3.1 was found insufficient for indirect FFB Suppliers documents sampled and interviewed as following: - 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 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. Evidences have been provided for the on-going registration process established, specifically for the sampled FFB smallholders/farmers suppliers and others (if any). Hence, this Minor NC has been downgraded to OFI.</p>		
Effectiveness Closure (for previous audit closed Critical NC):	N/A		
ASA3 Verification (OFI):	The company has started compiling the list of FFB suppliers with their GPS locations. Sampled were reviewed as stated in indicator 2.3.2. Hence OFI has been resolved		

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Non-conformity			
NCR Ref #	2071946-202106-N2	Issued Date	2/7/2021
Due Date	09/06/2022	Closure Date	09/06/2022
Indicator & 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:	1. Reviewed FFB contract between company and FFB suppliers which include a clause on meeting applicable requirements 2. Reviewed a register with a list of licensed FFB suppliers who will be selling FFB to the company Base on the evidences, the NC is closed		
Effectiveness Closure (for previous audit closed Critical NC):	N/A		

Non-conformity			
NCR Ref #	2071946-202106-N3	Issued Date	2/7/2021
Due Date	09/06/2022	Closure Date	09/06/2022
Indicator & Category (Critical / Minor)	2.2.3 (Minor)		
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:	1. Reviewed FFB contract between SNL and FFB suppliers which include a clause on disallowing child, forced and trafficked labour and protection of young workers. 2. Reviewed a register with a list of licensed FFB suppliers Base on the evidences, the NC is closed
Effectiveness Closure (for previous audit closed Critical NC):	N/A

Non-conformity			
NCR Ref #	2071946-202106-N4	Issued Date	2/7/2021
Due Date	09/06/2022	Closure Date	09/06/2022
Indicator & 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: <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. 		

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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:	<ol style="list-style-type: none"> 1. Reviewed a memo dated and with captioned Siat Nigeria Gender Committee Member Responsibilities and Terms of Reference. The memo reviewed was signed by the Human Resource manager and outlines the responsibilities and terms of references. It also has the list of the Gender Committee members . 2. During field visit, the memo was observed to be posted on the company’s notices 3. Reviewed a memo signed by the Human Resource Manager on the 02/05/2021 and captioned Workers Representative Forum/Terms of Reference. The memo reviewed outlines the TOR for the workers representatives and it was also signed by the Workers Representative Forum chairman 4. Review records on the sensitization on the existence of the Gender committee with the workers on the 11/05/2022 5. Reviewed records on the sensitization on the existence of the Workers Representative Forum on the 11/05/2022 6. Reviewed a documented Siat Nigeria Ltd gender Committee Member Responsibilities/TOR dated and signed by the Human Resource Manager. The document outlines the TOR for the Gender Committee 7. Reviewed a documented Siat Nigeria Ltd Workers Representative Forum TOR dated and signed by the Human Resource Manager. The document outlines the TOR for the Workers Representatives 8. Reviewed minutes of meeting on the 01/06/2022 between the COO, gender committee with Nursing and Pregnant women. Among the issues discussed was the construction of the crèche. <p>Based on the evidences above the NC is closed</p>
Effectiveness Closure (for previous audit closed Critical NC):	N/A

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Non-conformity			
NCR Ref #	2071946-202106-N5	Issued Date	2/7/2021
Due Date	09/06/2022	Closure Date	09/06/2022
Indicator & 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>		
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:	<p>#3 [CRO] Establish a typical agenda of the periodic meetings with the communities, include the revision / update of the SIA M&M AP.</p> <p>#4 Train the CRO on the use of the SIA MP and its updating.</p>		
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Reviewed the soft copy of the logbook in which the concerns of the communities have been captured . 2. Review an updated Social Impact Assessment Management and Monitoring plan dated May 2022. The plan is updated to include information on the status of implementation of each of the proposed actions in consultations with the communities 3. Review training records on the training of the CRO on filling of the SIA Action plan on the 18/10/2021, 25/01/2022 and 26/07/2021 4. Reviewed a documented meeting plan captioned 2021 Community Meeting Schedule which was planned to start in the Month of January. All scheduled meetings in the plan has been held. <p>Based on the evidences above the NC is closed</p>		
Effectiveness Closure (for previous audit closed Critical NC):	N/A		

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Non-conformity			
NCR Ref #	2071946-202106-N6	Issued Date	2/7/2021
Due Date	09/06/2022	Closure Date	09/06/2022
Indicator & 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> <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 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. 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>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		

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Corrective Actions:	#3 [HSE] Sensitize the Grievance Committee on the Receiving and Handling procedure for effective implementation #4 [HR & Grievance Committee] The Grievance Committee Sensitize, Supervisors and general workforce on handling of verbal grievance.
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Review a letter dated 06/07/2021, addressed to Mr Hope Wachukwu and captioned Grievance Acknowledgement. In the letter which was signed by the grievance coordinator, she indicated to the complainant that the committee has set out strategies to investigate his matter and will call him for further interrogation 2. Reviewed the grievance log book dated 24/09/2021. The book contains the names of all complainant and the types of complains. All cases in the book has been closed at the time of this audit 3. Reviewed minutes of meeting by the Health and Safety Coordinator with the Grievance Committee on the 29/07/2021. The objective of the meeting was to attend to some of the grievance presented and to sensitise members on the receiving and handling of grievance in accordance with the standard operating procedure. 4. Review records of sensitization of the workers by the grievance committee during the company's tools box talk on the 01/09/2021, 05/07/2021, 12/01/2022 <p>Based on the evidences the NC is closed</p>
Effectiveness Closure (for previous audit closed Critical NC):	N/A

Non-conformity			
NCR Ref #	2071946-202106-N7	Issued Date	2/7/2021
Due Date	09/06/2022	Closure Date	09/06/2022
Indicator & 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:	1. The company has identified and listed the FFB suppliers. The list was made available for review and it consist of farmers/suppliers		

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	<p>2. Reviewed sampled contract of agreement with the FFB suppliers. In the contract, the mode of payment has been indicated as through bank transfer and payment is made 30 days after the supply of the FFB</p> <p>Based on the evidences the NC is closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	N/A

Non-conformity			
NCR Ref #	2071946-202106-N8	Issued Date	2/7/2021
Due Date	09/06/2022	Closure Date	09/06/2022
Indicator & 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:	<p>1. Reviewed an assessment conducted to know the prevailing wages and in-kind benefits the company pays to their workers.</p> <p>2. The company has formed a six member working group mandated to come up with a strategy aimed at closing the gap between the current prevailing wage and the DLW. The team reviewed a salary structure with a plan for continuous annual increment for each worker till the gap is closed.</p> <p>Based on the evidences, the NC is closed.</p>		

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Effectiveness Closure (for previous audit closed Critical NC):	N/A
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Non-conformity			
NCR Ref #	2071946-202106-N9	Issued Date	02/07/2021
Due Date	09/06/2022	Closure Date	Upgraded to Critical
Indicator & 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 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 Tthe 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:	Based on the evidences reviewed, the CAP was not effectively implemented. Thus, this NC upgraded to Critical.		
Effectiveness Closure (for previous audit closed Critical NC):	N/A		

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Non-conformity			
NCR Ref #	2071946-202106-N10	Issued Date	2/7/2021
Due Date	09/06/2022	Closure Date	09/06/2022
Indicator & 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:	<p>#1 [ADMIN & Gender Committee] Communicate the management approval of an additional one hour before break for all breast feeding mothers.</p> <p>#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.</p>		
Root Cause Analysis:	<p>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 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:	<ol style="list-style-type: none"> 1. Reviewed a Memo from the Chairperson of the gender committee dated 26/04/2021 to management appealing for an extra one hour for breastfeeding mothers to go and take care of their baby. On same letter dated 27/04/2021, the Chief Operating Officer of SNL gave his approval for the additional one hour to be given to all breastfeeding mothers. 2. Reviewed minutes of meetings dated 27/08/2021 between the gender committee and the pregnant and breastfeeding mothers to assess the needs of 		

	<p>the pregnant and breastfeeding mothers. During the meeting some of the issues raised and discussed are antenatal, break time for nursing mothers, immunization, construction of crèche.</p> <p>3. Reviewed a list of nursing and breastfeeding mothers identified in all departments of SNL. Following the assessment, the gender committee held a meeting with the expectant mothers and breastfeeding mothers. Reviewed records of meeting held on the 13/05/2022 with the 12 expectant and breastfeeding mothers</p> <p>4. Reviewed the TOR for the Gender Committee dated 06/08/2022. There are nine TOR for the Gender Committee which was signed by the Human Resource Manager</p> <p>Based on the evidences above the NC is closed</p>
Effectiveness Closure (for previous audit closed Critical NC):	N/A

Non-conformity																		
NCR Ref #	2071946-202106-N11	Issued Date	2/7/2021															
Due Date	09/06/2022	Closure Date	09/06/2022															
Indicator & 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" data-bbox="486 1556 1476 1825"> <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																
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.																	

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	<p>#3 [HSE] sensitizing workers and resident of housing waste segregation on point of generation.</p> <p>#4 [COO] procurement of more waste bins.</p>
Assessment Conclusion:	<ol style="list-style-type: none"> 1. During field visit to the company's dumpsite it was observed that waste were been segregated at the site 2. Reviewed the revised Waste Management plan dated June 2022 captioned Waste and Pollution Management Plan. The plan was revised to include the segregation of waste at the dumpsite 3. Reviewed a purchase order raised on the 12/05/2022 for the purchase of 50 waste bins. Field visit to the senior staff and supervisory quarters showed the waste bin in use. 4. Reviewed a record of sensitization held on the 20/03/2022 on waste segregation for the workers at the administration. The records reviewed includes the list of attendance. <p>Base on the evidences reviewed, the NC is closed</p>
Effectiveness Closure (for previous audit closed Critical NC):	N/A

Opportunity for Improvement	
OFI#	Description
2071946202106-I1	<p>OFI Statement:</p> <p>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.</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>Verification / Follow-up actions:</p> <p>The SNL Accident Monitoring Sheet has been updated to capture information on the description of activity resulting in the injury.</p> <p>OFI has been resolved</p>
2108927202109-I1	<p>OFI Statement:</p> <p>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.</p>

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	<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>Verification / Follow-up actions:</p> <p>The company has started compiling the list of FFB suppliers with their GPS locations. Sampled were reviewed as stated in indicator 2.3.2.</p> <p>Hence OFI has been resolved</p>
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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)	02/07/2021	24/9/2021
2071946-202106-M2	Critical	6.7.3 (RSPO P&C NNI 2021)	02/07/2021	24/9/2021
2071946-202106-M3	Critical	7.2.10 (RSPO P&C NNI 2021)	02/07/2021	24/9/2021
2071946-202106-M4	Critical	6.2.2 (RSPO P&C NNI 2021)	02/07/2021	24/9/2021
2071946-202106-M5	Critical	6.2.3 (RSPO P&C NNI 2021)	02/07/2021	24/9/2021
2071946-202106-M6	Critical	3.4.3 (RSPO P&C NNI 2021)	02/07/2021	24/9/2021
2071946-202106-N1	Minor	2.3.2 (RSPO P&C NNI 2021)	02/07/2021	Dropped to OFI
2071946-202106-N2	Minor	2.2.2 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N3	Minor	2.2.3 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N4	Minor	1.1.2 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N5	Minor	3.4.2 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N6	Minor	4.2.3 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N7	Minor	5.1.5 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N8	Minor	6.2.6 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2071946-202106-N9	Minor	6.2.7 (RSPO P&C NNI 2021)	02/07/2021	Upgraded to Critical
2071946-202106-N10	Minor	6.5.3 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022

2071946-202106-N11	Minor	7.3.1 (RSPO P&C NNI 2021)	02/07/2021	09/06/2022
2211275-202206-M1	Critical	5.1.2 (RSPO P&C NNI 2021)	09/06/2022	25/08/2022
2211275-202206-M2	Critical	3.6.1 (RSPO P&C NNI 2021)	09/06/2022	25/08/2022
2211275-202206-M3	Critical	6.2.1 (RSPO P&C NNI 2021)	09/06/2022	25/08/2022
2211275-202206-M4	Critical	6.1.2 (RSPO P&C NNI 2021)	09/06/2022	25/08/2022
2211275-202206-M5	Critical	7.2.7 (RSPO P&C NNI 2021)	09/06/2022	25/08/2022
2211275-202206-M6	Critical	3.8.6 (RSPO P&C NNI 2021)	09/06/2022	25/08/2022
2071946-202106-N9	Critical	6.2.7 (RSPO P&C NNI 2021)	02/07/2021	25/08/2022
2211275-202206-N1	Minor	2.2.1 (RSPO P&C NNI 2021)	09/06/2022	Open
2211275-202206-N2	Minor	5.1.1 (RSPO P&C NNI 2021)	09/06/2022	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 Siat Nigeria Ltd 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 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)	

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Industry Association	Manufacturing Association of Nigeria Rivers State Branch	Remote teleconference interview while face to face with facilitator on-site
Government Department	Federal Ministry of Labour and Productivity – Simon Omonyaba	
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)	Remote teleconference interview while face to face with facilitator on-site
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	
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	

Community Leaders & Landlords	Ihie, Isu, Apani, Umerelu, Elele, Elele Alimini, Umademe	Face to Face
FFB Suppliers	Godfrey Amadi Amoge Nwachukwu Eke Stanley	Face to Face
Workers Representatives	Gender Committee	Face to Face
Workers Representatives	Grievance Committee	Face to Face
Workers Representatives	Elele and Ubima Union Executive	Face to Face

Stakeholders comment	
1	<p>Feedbacks:</p> <p>The representatives of the landowners who participated in the meeting declared that they formed an association to negotiate and defend their rights with the SNL within the framework of bilateral exchanges. The association brought together eleven (11) communities, since 16/12/2019. As a result, all negotiations relating to the operation of activities on the lands concerned are made in an open, transparent manner and the communities who have not failed to highlight their satisfaction at this level.</p> <p>The representatives of the landowners declared having excellent relations with the SNL with which they agreed on the terms of compensation and indemnification (to participate in local development) in the event of the establishment of a palm growth besides that there has been the payment of land rate (signed in 2021).</p> <p>There are good prospects and hope, given the periodic exchanges between the two sides, according to representatives of the landowners.</p> <p>Audit Team verification and response:</p> <p>The audit team reviewed the reports of the meetings between the two parties, with the attendance lists and the decisions taken together.</p>
2	<p>Feedbacks:</p> <p>Natural growing palms on community lands are leased out to community members who collects the harvest and collect loose fruits for supply to the company. Due to the nature and where these FFB are coming from, they are normally termed FFB from the wild growth. An indication the fruits are from naturally growing palms in the forest or community land. However, some of the FFB suppliers have their own farms from where they supply the company with FFB. They indicated that the FFB prices for the year is always posted on the company's notice boards and they are sometimes involved in the FFB price determination.</p> <p>However, the FFB suppliers raised some few issues of concern which includes the prices offered by the company for the FFB. They indicate the amount is not motivating and as such most of their colleagues prefers to sell their fruits to other buyers. They would want the company to review the prices upwards.</p> <p>Audit Team verification and response:</p> <p>Interview with SNL sustainability and management team indicates they involve and explains the pricing mechanism to the FFB suppliers. However, it was detected that management only communicates the FFB pricing to the FFB suppliers but does not explain the mechanism to them. This was raised as a non-conformity. Reference indicator 5.1.2</p>
3	<p>Feedbacks:</p> <p>The meeting with the members of the grievance committee noted that the management of SIAT SNL gives priority to complaints from workers and even external third parties. For this, the committee works on the basis of a complaints procedure (GR-STAK-505/GSM-SOP-01; version 01; 05 pages), published on</p>

	<p>04/04/2019 and distributed on the same date which defines the procedures for the expression of complaints and the examination of grievances. Channels are available (complaints form, telephone numbers, suggestion boxes, etc.) for lodging a complain.</p> <p>The committee stated that there are no complaints that management refuses to deal with and that the framework for exchange is functional and proactive between workers and management. No case of reprisals has been experienced since the existence of the committee.</p> <p>Audit Team verification and response:</p> <p>The audit team reviewed the complaints management procedure, checked the complaints issued and the electronic file which summarizes all the complaints received at the human resources level. The processing times in relation to acknowledgments of receipt and the time to close an issued complaint have been checked to ensure that the procedure is working properly.</p>
<p>4</p>	<p>Feedbacks:</p> <p>SNL has a gender committee in place with a clear terms of reference. The committee during consultations confirms they enjoy support from management which includes provision of logistics in running their programmes. They however, raised few issues which include</p> <ol style="list-style-type: none"> 1. Although there are female managers, none is been accommodated in the managers quarters. 2. There are not enough female managers in the company. Of the 16 managers, only two are females. They believe this is very small and not motivating to female workers 3. Top security officials are all males even when most are new to the job. <p>Audit Team verification and response:</p> <p>Interview with management on the concerns raised by the gender committee indicate they have already discussed the concerns with the committee. Management stated that promotion in the company is purely based on qualification. On the issue of managers quarters, management indicates allocations of accommodations are based on first come first serve basis. However, there are plans for housing renovations to expand accommodation access to all managers.</p> <p>On the concerns raised on the security works, management indicated they are ready to promote any workers who meets the qualification. He therefore told them if they know anyone who qualifies for promotion, they should send the name over to him. Management further indicated that although they have had a meeting with the committee, they will continue to engage them more frequently.</p>
<p>5</p>	<p>Feedbacks:</p> <p>There is a workers' organization, composed of workers' delegates who have been officially elected, with an election report presented to the audit team. The staff representatives claimed to be free to carry out their trade union activities without any influence or interference from management. They have the opportunity to meet if necessary, in premises that the management authorizes them to occupy for their activities.</p> <p>According to the statements of the participants, the meetings with the management are sanctioned by minutes in which they take part in the joint drafting and signed by both parties. A copy of the report is shared with delegates.</p> <p>Audit Team verification and response:</p> <p>The audit team reviewed all evidence indicated by the worker committee and cross-referenced with individual worker interviews.</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: NA
	Audit Team verification and response: NA

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.

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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 Siat Nigeria Limited has complied with the Nigeria National Interpretation 2021 of the RSPO P&C 2018 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 Siat Nigeria Limited is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Dennis Acquah	Name: Florent Robert
Company Name: BSI	Company Name: SIAT
Title: Lead Auditor	Title: Group ESG Office
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: 2022-08	Date: 2022-08

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>SIAT management has identified the various stakeholders in its system, as part of its sustainable palm oil production activities. The last version of the update of this list dates back to May 2022. Group management has provided evidence that each of the stakeholders has received a manual of their various internal procedures and specific RSPO requirements, governing the relationship between the group and the communities. The evidence provided that demonstrates that stakeholders have received the specific RSPO documents are: report of meeting between management of SIAT Nigeria Limited (SNL) of Ubima and landlord association of Ubima estate and Elele on the harmonization of SIAT Nigeria Limited corporate social responsibility policy document and draft memorandum of understanding (MOU) document submitted by the landlords held on Thursday July 15 2021 at the management house club house, Ubima estate. At this meeting there were 11 community representatives.</p> <p>The last general meeting with community representatives took place on 29/10/2021. The first meeting to deliver specific RSPO documents to communities was on 29 November 2016, with an attendance list and signatures showing that community representatives have received a copy of the group's procedures.</p>	<p>Complied</p>

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1.1.2	<p>Information is provided in appropriate languages and accessible to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>Interviews with the officer in charge of external relations with the communities revealed that the communities mostly speak the official language, which is English. Verification of documents shows that communications are in English.</p> <p>Individual interviews in affected communities confirmed that they receive clear communications on RSPO requirements from management.</p>	Complied
1.1.3	<p>(C) Records of requests for information and responses are maintained.</p> <p>- Critical (Major) compliance -</p>	<p>The management of the SIAT group has a written procedure for requests for information, intended for stakeholders. The procedure, version 03 is referenced SNL-CR-510/CLO-SOP-2 and dated 25/10/2018 is shared with them during consultation meetings to enable them to know the procedure to follow in the event of a need for information.</p> <p>The application procedure works so that applicants can make applications both orally and through written applications. Management recommends written requests for clear traceability and better follow-up.</p> <ol style="list-style-type: none"> a. The requesting party sends a documented letter to the external relations department with stakeholders; b. The request is then sent to the Director General who analyzes it and grants his approval or not; c. The mail is then returned to the External Relations Department to send a return to the applicant within 30 days from the date of receipt. <p>If it is a request for information, the rest is then given by written mail; if it is a request for assistance or action, the order is given by a written letter for execution and the proof of realization is documented.</p> <p>The auditor in charge of questions was able to ascertain that a register is available to trace all requests for information between the group and its stakeholders. The register makes it possible to assess: the date of receipt of the request, the date of response, the status of the response ("granted or not"):</p>	Complied

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		<p>1. May 28, 2021: request to restore electricity in the villages of Omudu, Okporomin, Eligbo, Omapu...; acknowledgment of receipt on August 05, 2021; response (management agreement) on August 06, 2021. A letter of thanks was even sent to management by the communities for their action, dated April 07, 2020:</p> <p>2. request for renovation of the office of the police station of the community of Ubima; acknowledgment of receipt on April 17, 2020 and the return was sent to the community on April 22 of the same year.</p> <p>At SIAT management level, each community has a personal file to trace all communications with management (requests for information and/or complaints).</p> <p>The communications summaries are made in an excel file which provides an overview of all the communications between the group and the stakeholders.</p> <p>As far as the group's personnel are concerned, the management gives the workers the opportunity to obtain regular information on various subjects which could constitute centers of interest for them. This is done face to face, three times a week (Monday, Wednesday and Friday), before work begins.</p>	
1.1.4	<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 management has clear procedures for consultations. These procedures are documented and accessible to all listed stakeholders.</p> <p>In its approach, management organizes meetings to explain and distribute its procedures to stakeholders, with the aim of facilitating relations between the parties.</p> <p>The people invited to these meetings are the legal representatives of the different communities, duly mandated and recognized. The last meeting in this direction dates back to October 09, 2020; the report is titled: "MINUTES OF MEETING BETWEEN SNL AND THE HOST</p>	Complied

		<p>COMMUNITIES OF OIL PALM ESTATE, ELEE HELD ON FRIDAY OCTOBER 9th, 2020 AT PALACE OF HIS HIGHNESS EZE OKECHUKWU OKAH, ELELE TOWN.</p> <p>Purpose: the meeting was convened by SNL as part of his continuous sensitization of the host communities on his activities and programmes and to explain them the handbook on RSPO Principles and criteria:</p> <ul style="list-style-type: none"> • Human Rights policy • Communication policy 	
<p>1.1.5</p>	<p>There is a current list of contact and details of stakeholders and their nominated representatives.</p> <p>- Minor compliance -</p>	<p>The group's management presented the list of its stakeholders, the last update of which dates back to May 2022. This is a mixed list made up of different social strata:</p> <ul style="list-style-type: none"> • Ministries, departments and agencies; • Non-governmental organization; • Representative host communities; • Traditional rulers; • Customers; • Service providers; • Medical; • Bankers and financial institutions; • Media; • Schools; • Security agencies; • FFB suppliers; • Workers' representatives; • Grievance committee; • Gender committee. 	<p>Complied</p>

		• Body certification	
Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
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>The management of the SIAT group has a code of ethics which explains how it goes about ensuring the effective implementation of its values and the social laws which guide its activities. This code of ethics is divided into twelve (12) essential points which define the guidelines for the companies:</p> <ol style="list-style-type: none"> 1- Compliance with applicable laws; 2- Professionalism 3- Integrity and objectivity; 4- Equitable treatment; 5- Confidentiality; 6- Conflict of interest; 7- Environment, health and safety; 8- Human rights and working environment 9- Sales and markets; 10- Cooperation with regulatory organizations 11- Whistle 12- Penalties. <p>This code of ethics has been published since 06/27/2016 and displayed on the consultation board, at the level of the company's administrative offices.</p> <p>Interviews with the manager in charge of external relations and the manager of human resources revealed that there is a complex system in place to ensure the implementation and respect of the code of ethics. First, each department is responsible for ensuring compliance with the code of ethics. Beyond that, there are dedicated committees:</p>	Complied

		<ul style="list-style-type: none"> • Dedicated committees (complaints committee, workers' committee or workers' union) which are contacted in the event of deviation, violation or failure observed, so that responsibilities are located and sanctions apply. <p>Internal operating procedures and rules (the Group's Internal Regulations including disciplinary procedures, which are documents, copies of which are given to each worker upon hiring.</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>To monitor compliance with and implementation of the Global Ethical Business Policy and Practices, Company management takes the following steps:</p> <ul style="list-style-type: none"> • Sign clear and documented contracts with the palm scheme providers (in order to define the reciprocal obligations of the parties and determine the responsibilities in the event of a breach); • Display the prices (for greater transparency in terms of purchases, the prices per ton of seed are communicated by way of a poster on the board, to be known to all); • Carry out checks on sales documents (purchase receipts issued to group buyers and any type of palm regime supplier are checked, at several levels of control); • Calibrate weight measuring devices at the weighbridge (to avoid recording and disclosing fraudulent volumes); 	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 identified the list of all the legal requirements applicable to their operations and has compiled them into a registry. The legal registry was last updated in April 2022 and it is made up of 16 international laws and treaties and 54 National laws and regulations. The laws as reviewed</p>	Complied

		<p>covers labour administration, occupational safety, social security, environmental issues among others. Some of the laws in the registry are</p> <ol style="list-style-type: none"> 1. Trafficking in persons (Prohibition) Law Enforcement and Administration Act, 2003 2. National health Insurance Scheme Decree (No. 35 of 1999) 3. Industrial Inspectorate Act (No. 35 of 1970) 4. National Minimum Wage Act Amendment 2000 5. Factories Act (No. 16 of 1987) and compendium 1997/2004 6. Employees Housing Scheme (Special provision) Act (No. 54 of 1979) chapter 107 7. National Environmental Regulation (Sanitation and Waste Control), 2009 <p>Some of the international laws in the registry are</p> <ol style="list-style-type: none"> 1. World Health Organisation Drinking Water Quality Guidelines 4th Edition 2. ILO Convention 064 (1939) Contract of employment (Indigenous workers) 3. ILO Convention 050 (1936) Recruiting indigenous workers <p>Some evidence of compliance to sampled applicable laws in the registry are</p> <ol style="list-style-type: none"> 1. Fire Safety Compliance Certificate issued by the Fire Service Department on the 12/10/2021 and expires on the 12/10/2022 renewable annually. 2. Dump site Permit issued by the River State Ministry of environment on the 19/05/2022 for the operating year 2022. 	
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		<ol style="list-style-type: none"> 3. Industrial/Domestic Wastewater Discharge Permit issued by the Federal Ministry of Environment on the 27/05/2021 and expires on the 26/05/2023 4. Evidence of payment of workers’ pension (permanent workers) and with employer code PR000182910 were seen for the month of February, March, April and May 5. Evidence of payment of Nigeria Social Insurance Trust Fund, employees Compensation Act, 2010(permanent and contract workers) <ol style="list-style-type: none"> i. Month of Payment: January Employer Code 2004264415 Number of workers:4557 workers ii. Month of Payment: February Employer Code 2004264415 Number of workers:4783 workers 	
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>The company has a documented SOP for ensuring legal compliance. The document captioned Identifying, Monitoring of National and International laws regulations and Convention Compliance last reviewed on 23/06/2021. The objective of the SOP is to ensure that the company possess and complies with all current national, international laws, conventions and legislative instruments governing the operations of the company. The document reviewed identifies various sources to track changes to the laws and they include</p> <ol style="list-style-type: none"> 1. Newspaper publications 2. Television and Radio Announcement 3. Yearly index statues from assembly press 4. Email notification from the Nigeria Bar Association 	Complied

		<p>5. Publication from the select committee of parliament and its publicity department</p> <p>6. Obtain copies of new laws through the administrative department and forward same to to the relevant head of department to ensure compliance and incorporate into the legal compliance register.</p> <p>The company to ensure compliance to the applicable laws conducts periodic internal assessment on their 3rd Party Service Providers. Reviewed copies of internal audit reports to monitor compliance of the FFB and labour transporters</p>									
<p>2.1.3</p>	<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>The company uses a combination of roads, trenches and boundary pillars to identify the legal limits of their operational areas. A documented program for boundary maintenance and tracing SIAT SNL Ubima and Elele Estate was made available to the audit team for review. The document indicates that the boundaries were established at the initial time of negotiation. The boundaries are maintained for clearer visibility of the boundaries between the company and the host communities to avert possible land dispute from the host communities. The maintenance of the boundaries is done twice in a year between April/May and November/December.</p> <p>During a field visit to Ubima estate, all five boundary pillar were seen and there was no evidence of planting beyond the boundary.</p> <p>Boundary Pillar Check for Ubima Estate</p> <table border="1" data-bbox="1131 1171 1973 1367"> <thead> <tr> <th>Pillar Number</th> <th>Geo coordinates</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>N05°09'19.9" E006°58'27.1"</td> </tr> <tr> <td>2</td> <td>N05°09'19.2" E006°59'39.9"</td> </tr> <tr> <td>3</td> <td>N05°09'18.9" E007°00'06.6"</td> </tr> </tbody> </table>	Pillar Number	Geo coordinates	1	N05°09'19.9" E006°58'27.1"	2	N05°09'19.2" E006°59'39.9"	3	N05°09'18.9" E007°00'06.6"	<p>Complied</p>
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3	N05°09'18.9" E007°00'06.6"										

		4	N05°09'18.3" E007°00'40.1"	
		5	N05°09'18.1" E001°01'07.8"	
Boundary Pillar Check for Ubima Estate				
		Pillar Number	Geo coordinates	
		1	N 05°05'53.9"; E 006°46'07"	
		2	N 05°07'53.5"; E 006°46'07.1"	
		3	N 05°11'26.5"; E 006°43.3'24.3"	
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.				
2.2.1	A list of contracted parties is maintained. - Minor compliance -	<p>The company maintains a list of all their stakeholders which also contains the list of their contracted parties. The contracted parties as seen in the stakeholder list are made up of Transporters, FFB suppliers, Waste management company, Disposal of waste engine oil among others. A sampled of contractors in the list were selected to review their contracts. The contractors are</p> <ul style="list-style-type: none"> a. Patrick Ndubuisi and Sons Nigeria Ltd, b. Isaku Nigeria Ltd, c. Sunny Ewende Ltd d. Kenjones Nigeria Ltd, e. Bunorr Integrated Energy Limited, f. Golden Years Ltd <p>The contracts reviewed showed the following</p> <ul style="list-style-type: none"> 1. Contract of agreement between SNL and Patrick Ndubuisi and Sons Nigeria Ltd for the transportation of workers to Ubima and Elele estate. 		Non-compliance

		<p>2. Memorandum of Understanding between Bunorr Integrated Energy Limited and SIAT Nigeria Limited for the evacuation of waste engine oil.</p> <p>Although these contracts (Isaku Nig Ltd, Sunny Ewende Ltd, Kenjones Nig Ltd for haulage activities and Golden Year Ltd a waste management company) were sampled from the company's contracted list, there were no contract of agreement in place between the company and the sampled contractors.</p> <p>Also, review of the contract of agreement between Siat and Patrick Ndubuisi and Sons Nigeria Ltd for the transportation of workers to Ubima and Elele estate had no contract duration</p>	
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>- Minor compliance -</p>	<p>Reviewed sampled contracts</p> <ol style="list-style-type: none"> 1. Contract of agreement between SNL and Patrick Ndubuisi and Sons Nigeria Ltd for the transportation of workers to Ubima and Elele estate. 2. Memorandum of Understanding between Bunorr Integrated Energy Limited and SIAT Nigeria Limited for the evacuation of waste engine oil. 3. Contract of agreement between SNL and Okey Sammy Agro ventures for the supply of FFB. 4. Contract of agreement between SNL and Karaji Karajar Worldwide Ventures for the supply of FFB. 5. Contract of agreement between SNL and Rich Ann Ventures for the supply of FFB. <p>All the contracts reviewed contain specific clauses on meeting applicable legal requirements. And in line with the requirements, all the FFB suppliers are registered as business entities with a Certificate of registration</p>	Complied

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>Reviewed sampled contracts</p> <ol style="list-style-type: none"> 1. Contract of agreement between SNL and Patrick Ndubuisi and Sons Nigeria Ltd for the transportation of workers to Ubima and Elele estate. 2. Memorandum of Understanding between Bunorr Integrated Energy Limited and SIAT Nigeria Limited for the evacuation of waste engine oil. 3. Contract of agreement between SNL and Okey Sammy Agro ventures for the supply of FFB. 4. Contract of agreement between SNL and Karaji Karajar Worldwide Ventures for the supply of FFB. 5. Contract of agreement between SNL and Rich Ann Ventures for the supply of FFB. <p>All the contracts reviewed contain clauses on disallowing child, forced and trafficked labour.</p>	Complied
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 • 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>The company source their FFB directly from their Ubima and Elele estates. The geo-location data for the FFB origin and the proof of ownership have been provided in Section 4 page 5 and indicator 4.4.1 respectively.</p>	Complied

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>The company source FFB from the communities through their registered agents (FFB suppliers). The list of the FFB suppliers was made available for review. Sampled documents of FFB suppliers reviewed showed farmers have legal rights to harvest fruits from the community land. Reviewed documents of sampled FFB suppliers which shows their rights to harvest fruits from palms on community land. These documents have been approved by either the community chiefs or family heads. Sampled documents reviewed are</p> <table border="1" data-bbox="1131 638 1975 837"> <thead> <tr> <th>FFB SUPPLIER</th> <th>Geo-Location of FFB origins</th> </tr> </thead> <tbody> <tr> <td>PATRICK OGHWERE</td> <td>05° 44' 07.35" N, 005° 55' 46.24" E</td> </tr> <tr> <td>KINGSELY OGBAKPA</td> <td>05° 14' 26.44" N, 006° 22' 22.23" E</td> </tr> <tr> <td>OGU UCHE</td> <td>05° 07' 29.32" N, 006° 28' 16.02" E</td> </tr> </tbody> </table>	FFB SUPPLIER	Geo-Location of FFB origins	PATRICK OGHWERE	05° 44' 07.35" N, 005° 55' 46.24" E	KINGSELY OGBAKPA	05° 14' 26.44" N, 006° 22' 22.23" E	OGU UCHE	05° 07' 29.32" N, 006° 28' 16.02" E	Complied		
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OGU UCHE	05° 07' 29.32" N, 006° 28' 16.02" E												
<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>- Critical (Major) compliance -</p>	<p>SNL has developed a business management plan and budgeted for it for five years, i.e. the period from 2020-2025. The underlying budget assumptions take several aspects into consideration, including: FFB produced from SNL plantation, FFB processed by SNL mill, CPO processed, cost of production per ton of FFB, sales and turnover.</p>	Complied										
3.1.2	<p>An annual replanting programme projected for a minimum of five years with yearly review, is available.</p> <p>- Minor compliance -</p>	<p>SNL completed replanting of its Elele estate in 2018. For its Ubima estate SNL developed a replanting programme spanning the period from 2021 to 2025 as shown in the table below:</p> <table border="1" data-bbox="1131 1292 1975 1388"> <thead> <tr> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>206.70</td> <td>1952.60</td> <td>1687.30</td> <td>2027.60</td> <td>1324.20</td> </tr> </tbody> </table>	2021	2022	2023	2024	2025	206.70	1952.60	1687.30	2027.60	1324.20	Complied
2021	2022	2023	2024	2025									
206.70	1952.60	1687.30	2027.60	1324.20									

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3.1.3	<p>The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.</p> <p>- Minor compliance -</p>	<p>SNL holds management review meetings every year. The minute of the last management review meeting (dated June 10, 2022) were seen during the audit. The meeting was attended by SNL chief operations officer (COO), chief agricultural officer (CAO), operations managers of all units including the mill, administrative mangers, and representatives from the supply base</p>	Complied
<p>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.</p>			
3.2.1	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a documented Global Action Plan in which they identify a list of actions to be implemented over a period. The plan as reviewed covers the main social and environmental impacts in their operations. Field visit and review of document shows the reduction in the use of pesticides to control through the use of Pueraria Phaseoloides and Mucuna bracteates as cover crop to control.</p>	Complied
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>	<p>SNL has completed the metric template. The template was completed by the Sustainability Manager</p>	Complied
<p>Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.</p>			
3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a list of documented SOPs compiled into a single document captioned SOP-Agricultural Department for the estates. The documents reviewed was last updated in October 2020 and approved by the Estate manager. Some of the SOPs identified in the list are</p> <ol style="list-style-type: none"> 1. SOP 1 Weed Control at the Nursery 2. SOP 2 Fertilizer application at the Nursery 3. SOP 3 Pruning at the Nursery 4. SOP 4 Mulching at the Nursery 	Complied

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		<ol style="list-style-type: none"> 5. SOP 5 Culling (Elimination) at the Nursery 6. SOP 6 Cutting and Fixing wire at the Nursery 7. SOP 7 Fungicide/Insecticide at the Nursery 8. SOP 8 Loading and Transport of Seedlings 9. SOP 9 Feeling of Palm Oil 10. SOP 10 Chainsaw Operating 11. SOP 11 Sub-Soiling, Lining and Pegging 12. SOP 12 Planting 13. SOP 13 Avenue and Ring Weeding (Manual) 14. SOP 14 Nutrient Recycling (EFB, Cover Crop) 15. SOP 15 Loading of FFB <p>The company has also a list of documented SOPs for the mill captioned SOP Mill Production and Laboratory dated October 2017 and approved by the Chief Operating Officer. Some of the SOPS reviewed are</p> <ol style="list-style-type: none"> 1. Weighbridge SOP 2. Starting Mill Line 1 SOP 3. Starting Mill Line 2 SOP 4. Boiler SOP 5. Bunch Reception Transfer SOP 6. Sampling SOP 	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor compliance -</p>	<p>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:</p> <ol style="list-style-type: none"> 1. Human Resource Management Internal Audit dated 19/04/2022 2. Community Relation Internal Audit dated 20/04/2022 3. HSE Internal Audit 5. Agriculture Internal Audit dated 23/04/2022 	Complied

3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor compliance -	Reviewed documents shows the company conducts internal assessment of the various departments. However, these assessments were more aimed at monitoring compliance to the RSPO standard and not the implementation of the company's SOPs for the Mill and estates as required by the indicator. This is raised as an OFI for the company's internal assessment to be more on the implementation of their SOPs for the mill and estate.	OFI
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.			
3.4.1	(C) In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented. - Critical (Major) compliance -	Siat Nigeria Limited commissioned an independent environmental impact assessment. The study was carried out by Foremost Development Services Limited as evidenced by the report titled Environmental Evaluation Report (EER) of Oil Palm replanting and Mill Rehabilitation/Capacity Upgrade, dated November 2017. Additionally, Siat Nigeria Limited commissioned Foremost Development Services Limited to conduct an independent social impact assessment. The report that was dated January 2018, was carried out in a participatory manner as evidenced by minutes of meetings with communities and other stakeholders. Some issues raised during the consultations included community needs, livelihoods, economy, education, and health.	Complied
3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders. - Minor compliance -	Based on the results of the environmental evaluation reports, SNL has developed an environmental Management Plan titled Action Plan Sustainability SNL. Additionally, based on the results of the social impact study, SNL has developed a Social Impact Assessment and Monitoring Plan, with full participation of different stakeholders. The main target is to eliminate or minimise the impact of plantation rehabilitation on food security. Actions include: support communities with the procurement and distribution of agricultural inputs to boost agricultural production.	Complied

<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. - Critical (Major) compliance -</p>	<p>The plans are monitored and progress reviews are conducted on a quarterly basis.</p> <p>According to the status report for May 2022, through CSR some communities were given fertilizer and palm seedlings to boost agricultural inputs within host communities. Youths from host communities are granted possibility to do industrial attachment at SNL, currently 20 industrial trainees at SNL. SIA is monitored by community relations department. Meetings held with communities on a quarterly basis.</p> <p>HCV monitoring: Objective 1: conservation and sustainable management of the pockets of forests and swamps in the plantation Actions: regular monitoring of the extent of the management areas of the swamp forests which have been identified as HCV1 Evidence: HCV Monitoring reports. Monitoring is done daily by Eco-guards except for weekends and results are documented.</p> <p>EIA Monitoring Objective 1: exposing the soil to climate attribution such as direct exposure to weather conditions which included sun rays, rainfall, wind intensity. Degradation of sensitive habitats will lead to loss of biodiversity. Actions: there will be pits excavated at intervals to collect soil particles including sediments to avoid sediment load of water bodies. Planting of cover crop (pueraria and Mucuna) on the exposed portions of the land to prevent erosion.</p>	<p>Complied</p>
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		Results: as of the May 2022 report, side pits have been excavated at various intervals along road sides and roads are regularly maintained.	
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>To recruit staff to carry out activities within the scope of its mission, the SNL company has implemented a Human Resources management procedure (SNL-HR-085/HR-SOP-01) edited on 08/10/2017, published on 09/06/2017, revised on 07/04/2019, 03 pages.</p> <p>This procedure applies to:</p> <ul style="list-style-type: none"> • Recruitment: (SNL-HR-085/HR-SOP-01); date of publication which includes job advertisements, selection, hiring; • Integration into the group • Promotion; • Career management; • Retirements (HR-SOP-23). <p>The document review noted that recruitment is done through communication using several means: formal advertisements in newspapers; calls for applications in social networks; posters, viral communications with different communities...</p> <p>Recruitment ensures that the department head concerned identifies the need or the vacant position to be filled; he then completes a recruitment request form (provided to him by the human resources manager) sent to the head of operations (COO) for approval. Then, a job announcement is made in the different communities (by posting). After the submission of applications, the human resources manager performs a first level of selection which consists of selecting applications corresponding to the profile described in the job advertisement. Candidates are subject to a test conducted by the head of the department concerned. Once the candidates are selected, they undergo</p>	Complied

		<p>a medical examination and a letter of employment is signed for their benefit.</p> <p>At the time of employment, workers are subject to an indication of work requirements specific to the company, listed in a document "job conditions" which is a kind of internal regulation and discipline for the proper functioning.</p> <p>There is also a procedure for internal promotion and career development which is explained to workers when they are hired and can be consulted as needed. Workers can inquire directly or through their representatives if necessary.</p> <p>In addition, the auditor in charge of social issues has not identified any case of discrimination linked to the hiring of workers because recruitment is open to all socio-political, ethnic, religious strata... as evidenced by the general workforce of the SNL which makes it possible to note on all the sites (UBIMA and ELELE), nationals as well as non-nationals, men and women:</p> <p>Total workforce :</p> <p>UBIMA Estate and Elele Estate (5,006 workers), as of May 31, 2022:</p> <ul style="list-style-type: none"> • Men: 3,221 Women: 1,785 • Nationals: 5,000 Non-nationals: 06 • 07 recruited • 00 resignations • 00 retired 	
3.5.2	Employment procedures are implemented and records are maintained. - Minor compliance -	The documentary review at the central office level, for the Ubima and Elele sites, showed that there is a personnel management procedure	Complied

		<p>(SNL-HR-085\HR-SOP-01) around which are grafted several other ancillary procedures, for better management of human resources:</p> <ul style="list-style-type: none"> - A Human Resources policy (PRE-HR-090\HR-SOP-10); - A job description procedure (PRE-HR-090\HR-SOP-03); -A politic <p>This procedure is documented and implemented according to the actions and steps provided for therein.</p> <p>The procedure describes the different steps to be taken for a job seeker to become part of the company's workforce:</p> <ul style="list-style-type: none"> -announcement of employment (recruitment need); - receipt of applications; -examination of applicant profiles; - interviews and tests (psychological, skills); -work medical examination; -contract signature; - integration into the company. <p>In addition, the examination of several worker files made it possible to test the traceability of their respective recruitments are: from the submission of their applications to the signing of the employment contract, through the selection tests carried out, the form From post...</p> <p>Indeed, for a worker, it is possible to see in his file, the various documents which retrace the steps of the procedure put in place until his integration into the company.</p> <p>This shows that the procedure is correctly implemented and documented. The human resources department compiled statistics on the situation of workers and the auditor was able to note:</p>	
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		<ul style="list-style-type: none"> - Information on the total number of workers on all the Ubima and Elelé sites; - The number of national and non-national workers; - The number of men and women; - The various staff movements (recruited, deceased, retired, etc.). <p>The employees, finally on the basis of well-established procedures which define the working conditions, the conduct to be adopted during the performance of their task and the applicable sanctions. These procedures are communicated to workers during recruitment, at musters before the start of morning activities.</p>	
<p>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.</p>			
<p>Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.</p>			
<p>3.6.1</p>	<p>(C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. - Critical (Major) compliance -</p>	<p>The company has risked assessed its operations to identify all the risk associated with each activity. The documented risk assessment report captioned Occupational Risk Management Plan was made available to the audit team for review. The document last updated on the 29/05/2022 covers all the departments including mill, workshop, Plantations and stores. For all identified risk, the document review provides mitigation measures such as trainings and PPEs.</p> <p>However, during a visit to block H9¹ and interview with 34 harvesters, it was observed that some were not wearing wellington booths although it is the prescribed PPEs for use in their field. Also, the company has not made provision for temporal facility that chemical sprayers can change out of their PPEs whiles they work on completing the main facility.</p>	<p>Non-compliance</p>
<p>3.6.2</p>	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.</p>	<p>The company monitors the effectiveness of their Health and Safety plan through an analysis of the company's Accident Monitoring Report.</p>	<p>Complied</p>

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	<p>- Critical (Major) compliance -</p>	<p>Review of the report for 2021 year shows records of all accident reported each month by department which is further broken down into the nature of injury.</p> <p>The company also monitors the effectiveness through other means including</p> <ol style="list-style-type: none"> 1. Internal audits 2. Monthly checks of health and safety parameters 3. Tools box talk (Training) <p>Reviewed records of some internal audit reports, checklist and Tools box talk.</p>	
<p>Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.</p>			
<p>3.7.1</p>	<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>- Critical (Major) compliance -</p>	<p>The company has a documented training programme in place. Reviewed the training plan captioned HSE Annual Training Programme-2022. The topics for training are the results of the training needs assessment conducted at the departmental level by the HODs</p> <p>Some of the training scheduled for the year are</p> <ol style="list-style-type: none"> 1. Interpretation of Occupational Health and Safety and Environmental Policy (EMP sensitisation/ briefing), explanation of all the policies related to SNL & SIAT Group. 2. Standard Operating Procedures (safe welding and cutting procedures) 3. RSPO requirements for P&C and SCCS 4. Fire prevention and general response to emergencies and the use of firefighting equipment 5. Management of chemicals (Handling chemicals with care, impacts of chemicals on health and environment, use of PPE) 6. Conservation Value Management and Monitoring 	<p>Complied</p>

		7. Training on Recognition of RTE Species	
3.7.2	Records of training are maintained, where appropriate on an individual basis. - Minor compliance -	Sampled training records reviewed include; 1. Topic: Training on Pesticide Application Date: 31/03/2022 Attendance:147 workers 2. Topic: Training on RSPO requirements Date: 31/05/2022 Attendance:126 workers 3. Topic: Training on Preventing Laser Fever Date: 16/02/2022 Attendance:13 workers	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 -	The company has identified the mill manager, assistant production manager, HSE manager, the weighbridge clerk and sales officer as personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Records of training on the 23/05/2022 on RSPO SCC for the identified persons were made available for review. It includes the attendance list.	Complied
<p>Criteria 3.8: Supply chain requirements for mills.</p> <p>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)</p>			
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	N/A. SNL does not apply the IP supply chain model in their operations. The company sources certified FFB from their certified estates and uncertified FFB from FFB suppliers and from Presco, their sister company.	Not Applicable

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	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>	The company is using the Mass Balance supply chain model. They source their FFB from the company’s estates (Ubima and Elele estate) which are RSPO certified and uncertified FFB from external suppliers and Presco.	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 company gave their projections as FFB 63,451 MT CPO 10,805.71 MT PK 2855.30 MT	Complied

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<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 is registered on the Palm Trace. A review of information captured on the palm trace are:</p> <table border="1" data-bbox="1155 443 1910 774"> <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 02-10-2022</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 858 1971 1157"> <thead> <tr> <th>Product</th> <th>Transaction Date</th> <th>Volume (mt)</th> <th>Type</th> </tr> </thead> <tbody> <tr> <td>CSPO</td> <td>11/10/2021</td> <td>1715</td> <td>Credit</td> </tr> <tr> <td>CSPO</td> <td>22/05/22</td> <td>6000</td> <td>Credit</td> </tr> <tr> <td>CSPK</td> <td>14/02/2022</td> <td>255</td> <td>Physical</td> </tr> <tr> <td>CSPK</td> <td>19/04/2022</td> <td>800</td> <td>Physical</td> </tr> <tr> <td>CSPK</td> <td>22/05/2022</td> <td>800</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 02-10-2022	Product	Transaction Date	Volume (mt)	Type	CSPO	11/10/2021	1715	Credit	CSPO	22/05/22	6000	Credit	CSPK	14/02/2022	255	Physical	CSPK	19/04/2022	800	Physical	CSPK	22/05/2022	800	Physical	<p>Complied</p>
Member Name:	SNL Siat Nigeria Limited																																						
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<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: a. Complete and up to date procedures covering the implementation of</p>	<p>The mill has a compiled list of all the SOP for the implementation of the mill SCC last updated in June 2020. The procedures are</p> <ol style="list-style-type: none"> 1. SNL-TRAC-375/MIL-SOP-13 Mass Balance Supply Chain System 2. SNL-LEAD-030/MIL-SOP-15 RSPO Supply Chain Certification System Responsibilities 	<p>Complied</p>																																				

	<p>all the elements of the supply chain model requirements.</p> <p>b. Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records).</p> <p>c. Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard.</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>	<ol style="list-style-type: none"> 3. SNL-TS-185/MIL-SOP-14 Conversion Rate Testing and Calculation 4. SNL-PUR-110/HSE-SOP-21 Approving Suppliers, Transporters and Handling non-conforming products 5. SNL-STAK-505/ADM-SOP-01 Stakeholder Compliant 6. SNL-ACC-460/HSE-SOP-20 Internal Audit of RSPO SCC 7. SNL-TS-180/MIL-SOP-01 Weighbridge 8. SNL-PERF-465HSE/SOP-19 Management Review <p>Records reviewed</p> <ol style="list-style-type: none"> 1. Weighbridge ticket 2. Product Allocation/Collection paper (CPO, PKO) 3. Invoice 4. Weigh bill/Delivery note 5. Internal audit report 6. Production Report 7. Sales Invoices <p>The mill manager has been identified as the person with overall responsibility for the implementation of the requirements. He was able to demonstrate knowledge on the implementation of the requirement. He received his training for the year from the Assistant Sustainability manager for Siat. Reviewed some records of training conducted on the 11/06/2021</p> <p>Reviewed SOP SNL-TS-180/MIL-SOP-01 Weighbridge dated 23/06/2020. The SOP provided guide lines for receiving FFB from certified sources and uncertified sources</p>	
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<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 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. 	<p>Reviewed SOP captioned SNL-ACC-460/HSE-SOP-20 Internal Audit of RSPO SCC. In line with the procedure, the company has conducted its internal audit of the Mil supply chain. Reviewed the audit report dated 23/04/2022 and was conducted by the Siat Internal Audit Team which is headed by the sustainability Manager. In all a total of 4 NCs were identified. The internal audit report has been subjected to management review dated 16/05/2022 and was made available for review. However, the company has not been able to close all the NC identified during their internal audit as required by the indicator as of the time of this audit.</p>	<p>Non-compliance</p>
<p>3.8.7</p>	<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. 	<p>For all FFB coming into the mill, their sources and tonnages are verified and documented by the weighbridge clerks. All information on the FFB are fed into the company’s software (Management Intelligence Payload) out of which they print out the weighbridge ticket. Copies of the tickets were seen and reviewed. Some of the information on the ticket are Name, Source of FFB, Driver name, Date, Net weight among others.</p>	<p>Complied</p>
<p>3.8.8</p>	<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; 	<p>The company does not make sales of Physical RSPO certified product. However, a review of sample documents that accompanies the sales of their products has all the information as required by the indicator.</p>	<p>Complied</p>

	<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>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>The company outsources the transportation of CPO and PKO to two third party transporters. They are</p> <ol style="list-style-type: none"> 1. Haulage service agreement between Siat and Dotak Global signed on the 21/02/2022 and expires on 20/01/2023 for the transportation of its products including CPO 2. Haulage service agreement between Siat and Akindola Nig Enterprise signed on the 31/01/2022 and expires on 30/01/2023 for the transportation of its products including CPO <p>Review of the contract of agreement between Siat and the transporters. The contracts meet the requirements of the indicator.</p>	<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.	Mill keeps a list of their transporters last updated on the 31/01/2022	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> <ul style="list-style-type: none"> i. The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. ii. Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. iii. For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. iv. For Mass Balance Module, the mill: <ul style="list-style-type: none"> a. Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios 	<p>SNL Palm Oil Mill maintains up to date records and reports that demonstrate compliance to the supply chain model requirements including the following:</p> <ol style="list-style-type: none"> 1. Mill Production records 2. Weighbridge tickets 3. Sales records <p>ii. Retention period for all records is at a minimum of 3 years</p> <p>iii. The mill receives and processes both certified and uncertified FFB hence certified as MB module 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

	<p>stated by RSPO.</p> <p>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.</p>																		
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>	ER and KER applied as per estimated volumes. Based on the SOP SNLTS-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 June 2021– May 2022, production volumes records shown the mill CPO OER average was 14.80% while KER average was 4.50%.	Complied																
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	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>	N/A	Not Applicable																
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</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>11/10/2021</td> <td>1715</td> <td>Credit</td> </tr> <tr> <td>CSPO</td> <td>22/05/22</td> <td>6000</td> <td>Credit</td> </tr> <tr> <td>CSPK</td> <td>14/02/2022</td> <td>255</td> <td>Physical</td> </tr> </tbody> </table>	Product	Transaction Date	Volume (mt)	Type	CSPO	11/10/2021	1715	Credit	CSPO	22/05/22	6000	Credit	CSPK	14/02/2022	255	Physical	Complied
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	removed in the RSPO IT platform.	CSPK	19/04/2022	800	Physical	
		CSPK	22/05/2022	800	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>	SNL currently does not make sales of RSPO certified physical product and hence does not make claims on their sales documents.				Complied
General corporate communications						
4.1	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.	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 company website etc.).				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>	Not applicable as no off-product claim made by SNL POM as to date.				Not Applicable
4.3	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.	Not applicable as no off-product claim made by SNL POM as to date.				Not Applicable
4.4	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.	Not applicable as no off-product claim made by SNL POM as to date.				Not Applicable

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4.5	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.	Not applicable as no off-product claim made by SNL POM as to date.	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	<p>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:</p> <p>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.</p> <p>b. If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.</p>	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	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.	Not Applicable

	<p>be labelled as certified or sold in such a way that implies RSPO certification.</p> <p>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 of each. This information may be provided by a certified RSPO member without constituting a product-specific claim.</p>		
Business to consumer communication			
6.1	<p>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.</p>	<p>No business to consumer communication on product specific claim made by SNL POM and only producing crude and unfinished product. This is not applicable for POM.</p>	<p>Not Applicable</p>
6.2	<p>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.</p>	<p>No business to consumer communication on product specific claim made by SNL POM and only producing crude and unfinished product. This is not applicable for POM.</p>	<p>Not Applicable</p>
6.3	<p>When on-pack claims on RSPO-certified sustainable oil palm products are used, the RSPO trademark and associated identification number must be present.</p>	<p>No business to consumer communication on product specific claim made by SNL POM and only producing crude and unfinished product. This is not applicable for POM.</p>	<p>Not Applicable</p>
6.4	<p>Business to consumer communication shall not include information about the claimant's RSPO membership status.</p>	<p>No business to consumer communication on product specific claim made by SNL POM and only producing crude and unfinished product. This is not applicable for POM.</p>	<p>Not Applicable</p>
6.5	<p>Members shall not communicate to consumers' information about their suppliers' RSPO membership status.</p>	<p>No business to consumer communication on product specific claim made by SNL POM and only producing crude and unfinished product. This is not applicable for POM.</p>	<p>Not Applicable</p>
6.6	<p>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.</p>	<p>No business to consumer communication on product specific claim made by SNL POM and only producing crude and unfinished product. This is not applicable for POM.</p>	<p>Not Applicable</p>

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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 by SNL POM and only producing crude and unfinished product. This is not applicable for POM.	Not Applicable
6.8	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 .	No business to consumer communication on product specific claim made by SNL POM and only producing crude and unfinished product. This is not applicable for POM.	Not Applicable
MODULE B – MASS BALANCE SPECIFIC RULES			
Minimum Mass Balance content			
	95% or above of the oil palm content must be RSPO MB-certified.	The CPO & PK produced from SNL POM is 100% RSPO MB certified.	Complied
	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.	The CPO & PK produced from SNL POM is 100% RSPO MB certified.	Complied
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'. • 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. 	<p>SNL POM is producing crude palm product and does not involved in any labelling of end product</p>	<p>Complied</p>
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. 	<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"> • 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>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</p>			
<p>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>			
<p>4.1.1</p>	<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>Human Rights Policy was established that prohibit any form of retaliation or reprisal against human rights defenders and prohibit intimidation and harassment.</p> <p>The policy was documented and communicated to all level of workforce, operations, contractors and local communities during internal/external stakeholder consultation conducted (e.g. dated 02/05/2021 and 08/01/2021)</p> <p>However, interview with sample of workers from different levels including contracted security forces of the company revealed that, all interviewed workers had little to no idea about the company's Human Rights Defender. None of them could also confirm communication from SNL on prohibition of retaliation against Human Rights Defenders intimidation and harassment by the company.</p> <p>Human rights defenders even benefit from premises to carry out their activities (meetings, activity reports, etc.) and have declared that they are supported by the management that they can invite them to meetings, through the manager human resources</p>	<p>Complied</p>

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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>SNL has a non-violence policy (SNL-HR-095/HR-SOP-21; edited 03/17/2020 and posted 03/19/2020).</p> <p>The field interviews, the examination of the complaints in the various registers did not reveal any case of complaint relating to any violence orchestrated by the company.</p> <p>Additionally, in its communications and human rights policy, SNL has prohibited all forms of violence at all of its production sites;</p> <p>It is obvious that apart from the security agents committed to the vigilance of the sites, SNL works with agents of the Nigerian National Police. The only fact of intervention reported to our knowledge concerned disgruntled workers and who prevented those who had accepted the employers' proposals from working. The latter carried out physical attacks which forced the hierarchy to call in the police to restore order.</p> <p>The disgruntled and striking workers ended up acknowledging their wrongdoing and signed a commitment not to disturb the work order with any violence.</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 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>An external complaints procedure is in place and outlines how affected communities and any other stakeholders can approach SNL management and lodge complaints and discuss their needs. The latest revised version of this procedure dates from July 2021. Interviews with the human resources department show that the group develops the procedure and submits it to the communities, through their representatives, by means of explanations in the field (evidence of explanation of the procedures was presented: May 14, 2019) and management collects comments from stakeholders to readjust the procedure so that it is applied in a common framework known to all. In addition, consultations with community representatives confirmed that</p>	Complied

		<p>they receive copies of the official documents that govern their relations with the SNL in order to distribute it internally to their subjects.</p> <p>It is also noted that the procedure clearly states that applicants may submit complaints by requesting anonymity. Also, at the management level, suggestion boxes are available in various places to facilitate the implementation of anonymity.</p>	
4.2.2	<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>There is a policy for the communication of documents to third parties and stakeholders of the company. The procedure was published on September 27, 2016. Examination of the communication procedure shows that it distinguishes:</p> <ul style="list-style-type: none"> a. on the one hand: public information that can be accessed by all parties, consulted, copied, etc. b. on the other hand: information of a confidential, sensitive nature, because it affects life, the secret of the company. <p>Also, a list of documents and information that can be released to affected parties is available, including, but not limited to:</p> <ul style="list-style-type: none"> 1. Company policies; 2. Procedures (complaints, recruitment, etc.) 3. Prices of seed bunches 4. The conditions of compensation in the event of destruction of the property of others. <p>For illiterate parties, they can get help from people designated by themselves to ensure the accuracy of the translations to be made.</p>	Complied
4.2.3	<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>A procedure for receiving and managing complaints is in place (GR-STAK-505\GSM-SOP-01; published on 02/04/2019, version 01, 05 pages) to hear and deal with all complaints that the parties could issue.</p>	Complied

		<p>The procedure defines the different means by which interested parties can lodge a complaint; these are among others:</p> <ol style="list-style-type: none"> 1. Emails; 2. Letters; 3. Telephone calls; <p>Meetings provided that the person concerned keeps track of them. The management of the group, through the coordinator of the complaints committee.</p> <ul style="list-style-type: none"> - Sends an acknowledgment of receipt within a maximum of three days (according to the complaints management procedure); - Further processing to the interested party, via a return letter in order to follow up on the processing of the request submitted. Thus, all applicants are kept informed, gradually, of the progress of their application. <p>Then, a large excel file summarizes all the complaints and requests made to management as well as the status of the request (if they have been closed, or are being processed).</p> <p>All proof of requests (codified by the secretariat) are available and archived with traceability at the secretariat level.</p> <p>Examination of SNL procedure notes that the deadlines for managing grievances are as follows:</p> <ul style="list-style-type: none"> • For all complaints (external or internal): the acknowledgment of receipt is made within three days and the processing of the request, between 30 and 90 days; • Requests for information have no time limitation. 	
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		The examination of a sample of complaint files submitted to the committee in charge of complaints showed that the processing times are respected in the management of complaints.	
4.2.4	<p>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.</p> <p>- Minor compliance -</p>	<p>SNL management has an explicit procedure in place for resolving disputes. Examination of the said procedure shows that it covers conflicts both between the workers themselves and between the workers and the management and provides for provisions according to which any person implicated for facts alleged against him, may be assisted by a person of choice, whether a legal entity, trade union or other, relating to the rights of the complainant, who may be represented or assisted. Individual interviews with some workers and the workers' union for the defense of their rights confirmed this provision in the management of relations with the company.</p> <p>If the worker called into question by the management decides to be assisted by the workers' representatives, he will not be prevented, the management recognizes this right. If the worker decides to be assisted by a duly authorized person, for various reasons (the worker cannot read or is not able to understand certain situations, he also has the right to do so.</p> <p>Interviews with several8 workers who received requests for explanations revealed that the latter were assisted either by their department heads or by a representative of the defenders of workers' rights without being prevented from doing so.</p>	Complied
Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.			
4.3.1	<p>(C) Contributions to community development that are based on the results of consultation with local communities are demonstrated.</p> <p>- Critical (Major) compliance -</p>	<p>SNL management has a procedure to ensure and monitor its contributions to Community Development. This procedure works in two directions so that:</p> <ol style="list-style-type: none"> 1. the communities can seize the company by introducing requests for help or assistance of various kinds. An acknowledgment of 	Complied

		<p>receipt within a very specific period (30 days). For evidence: May 27, 2022: request for rebuilding of OMUDIOGA community Market (AHIA URIE),</p> <p>2. The management initiates visit to the communities in order to identify the urgent needs of these communities. In this case, the management asks the community concerned to prioritize its needs, and the most urgent is therefore dealt with according to the allocated budgets.</p> <p>Following these assessments and requests, the two parties (SNL and the communities) agree to define and retain the emergencies to be carried out in each community, according to its realities. The last meeting in the context of SNL contributions to the communities dates from July 15, 2021 where a memorandum was signed in the presence of the representatives of the landowners, based on the community development agreements.</p>	
<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>Interviews with SNL officials revealed that the company has the legal right to occupy and exploit the land it uses for palm oil production. This right is justified by a certificate of occupation, for a period of 99 years granted by the State of Rivers state.</p> <p>As a reminder, the total area granted to SNL for both sites (UBIMA and ELELE) is 16,000 ha.</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</p>	<p>The cross-referencing of interviews both at the level of the administration and through consultations with the communities met in the field, revealed that the SNL has not developed or acquired new lands outside of its concession granted by the State of Nigeria.</p> <p>However, for good neighborliness and the search for the well-being of the communities, the SNL has initiated meetings with the neighboring</p>	<p>Complied</p>

	<p>particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making</p>	<p>communities in order to identify their needs and their expectations. A memorandum signed by both parties (representatives of the landowner communities and the SNL) was produced following their meeting on July 15, 2021.</p> <p>Very important topics were discussed; among others:</p> <ol style="list-style-type: none"> 1- Payment of arrears of land rate 2- Vocational job/industrial training 3- Share of profit <ul style="list-style-type: none"> • Employment • Empowerment • Corporate social responsibility projects • Welfare benefits • Period of review 	
	<p>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</p>	<p>It emerged from the various interviews with the village communities (through their representatives) that they benefit from the full consideration of the SNL, which does not hesitate to involve them in the making of important decisions that may have any impact on the lives of their communities. At the SNL management level, evidence of meeting and consultation with village communities on the construction of certain social infrastructure was presented.</p> <p>Letters of thanks and recognition from communities to SNL were presented at the management level. It also emerged from the discussions with the communities that they are informed of job advertisements at the level of the SNL which posts them on the dedicated boards, in each village, so that existing skills can apply.</p>	

	<p>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.</p>	<p>All community statements, based on the consultations, recognize that SNL has acquired the right to use village lands in an official and legal manner, justified by a certificate of occupation.</p> <p>However, the company (SNL) does not carry out any activity that can influence their lives, without informing them beforehand (either by mail or phone calls). Thus, the communities are constantly invited to discussion meetings to give their opinion on certain realities, so as to avoid any problem of good neighborliness.</p>	
<p>4.4.3</p>	<p>(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).</p> <p>- Critical (Major) compliance -</p>	<p>Evidence of participatory mapping was provided by SNL management. Indeed, to establish its scope of action, without infringing the customary rights of use of the affected parties, in the permit granted to it by the Nigerian State of Rivers State, participatory mapping, conducted by PROFOREST, has made it possible to develop a boundary map of Elele Estate and Ubima Estate sites with scale of 1: 50,000. The community location map has also been developed with a scale of 1:100,000 dated 06/06/2019, version 2 of March 2017.</p>	<p>Complied</p>
<p>4.4.4</p>	<p>All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.</p> <p>- Minor compliance -</p>	<p>The results of participatory mapping activities were shared and made available to communities in the SNL project. Evidence of delivery and discussion, explanatory tours, with photos were presented. This phase consisted of the individual preliminary phase; The second phase consisted in the establishment of a memorandum to explain the rights and obligations of each of the parties within the framework of the social contract which binds them.</p> <p>The interviews, through the community consultations showed the various details relating to the advantages, the constraints of the mapping were explained to them in a clear manner and translated as needed into the languages of their choice.</p>	<p>Complied</p>

4.4.5	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>A list of communities influenced by SNL's presence with their various representatives is available at the SNL management level; contacts and names are clearly indicated.</p> <p>The interviews during the public consultations with the communities revealed that the representatives are appointed by the communities themselves. The auditor in charge of the consultations verified, for each of the communities, that the representatives indicated in the registers are those designated by the community and recognized as such.</p> <p>Also, it should be noted that there is an association of landowners, to negotiate, defend their rights and benefits with the SNL, within the framework of bilateral exchanges. The existence of this association, bringing together eleven (11) communities, was brought to the attention of SNL on 16/12/2019. As a result, all negotiations relating to the operation of activities on the lands concerned are made in an open, transparent manner and with respect for the communities who have not failed to highlight their satisfaction at this level.</p>	Complied
4.4.6	<p>There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.</p> <p>- Minor compliance -</p>	<p>The exchanges with the communities, through their respective representatives, revealed that they benefit from the consideration of the SNL which associates them, if necessary, with any sensitive discussion, related to the exploitation activities which could impact them in a way or another.</p>	Complied
<p>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.</p>			
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 demonstrated by official documents, including a 99-year occupancy certificate, the lands it operates in Ubima and Elélé. The area granted in this certificate is worth 16,000 hectares which the communities have at no time discussed, disputed as they confirm that it is a legal and official right.</p>	Complied

		However, they have not denounced any violation of their customary rights or the use of certain advantages on their land, for which the SNL does not hesitate to invite them to discussions.	
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>Even if the consultations with the various parties did not reveal any land conflict having opposed or opposed the SNL to the communities, the fact remains that the SNL is committed to a participatory approach which consists of approaching the communities and discuss with them a number of important facts regarding the implementation of certain activities.</p> <p>Reports of their meetings on various dates were presented to the auditor.</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>According to statements made with representatives of the communities, the SNL does not impose any activity on their lands that could have an impact on their well-being. They therefore have the right to refuse or accept on their land, an activity likely to affect them (morally, physically).</p> <p>Thus, SNL always undertakes to notify them, consult them and discuss with them the conditions for carrying out sensitive work. According to the communities, relations with the SNL are cordial to date.</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>To ensure that workers have access to their food and water, so as to secure their health, SNL has developed a social policy that includes the well-being of workers. In terms of access to water, the various neighborhoods and places of residence of the workers are supplied with drinking water, with basic equipment to serve them. This water, on the site, is regularly sampled and checked by state organizations recognized for this purpose.</p> <p>With regard to access to food, the SNL has authorized the establishment of private traders who have the possibility of opening businesses without violating the respect of prices approved by the State of Nigeria, for</p>	Complied

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		products whose prices are officially fixed (do not overbid); these businesses are also prohibited from selling prohibited products (drugs) and expired products. Unannounced checks are carried out by SNL departments to ensure compliance with the provisions communicated to traders. The workers met on site said that they can have access to basic necessities on site.	
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 -	The landowners have set up an association whose ultimate goal is to find out about situations that may have an impact in one way or another on their communities in order to negotiate better conditions for the execution of any social project, environmental, economic. The creation of this association has been brought to the attention of the SNL. For any discussion, the SNL invites them and they are informed of the evolution of activities and relations.	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 -	SNL acquired the land operated by the government, through a certificate of occupation duly issued by the State of Nigeria. However, according to discussions with the communities themselves, the SNL does not undertake development activities without informing them, without considering their consent.	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 -	Interviews with both SNL management and community representatives revealed that SNL has not acquired any new land, apart from that granted to it by the State of Nigeria.	Complied
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	The communities confirmed during the consultations that the SNL has not acquired any new lands in their concessions, apart from those granted by the State in its certificate of occupation.	Complied
<p>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.</p>			

<p>4.6.1</p>	<p>(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 -</p>	<p>To ensure that the needs of the communities are taken into account and that they are not prejudiced in their customary rights of use, the SNL has put in place a procedure of SNL has developed a Free, Prior and Informed Consent (FPIC) procedure (Doc. No.: SNL-CR-515\CRO-SOP-08, Creation date: 08/12/2013, version 1.00) Examination of the procedure notes that it describes all the steps to be taken with the communities if it were to decide to carry out activities likely to impact the host communities and modify their daily lives.</p> <p>The procedure also identifies the limits of action of the different communities and provides for the extent to which they cannot set up domestic or income-generating activities that can contribute to their well-being. A public RSPO P&C summary report Revision 12 (June 2021 Page 94 of 142 is available for this purpose. The two parties (SNL and community organization) have agreed on the terms of compensation and indemnification (to participate in local development) in the event of the establishment of a palm grove. Also, in case of conflict or difference of view, between the host communities and the company a Conflict Management Procedure (Doc.No.: SNL-CR-510/CLO-SOP-4, Date of creation: 07/23/2014, Version 1.01) Is available to describe the steps for resolving any conflict between stakeholders.</p>	<p>Complied</p>
<p>4.6.2</p>	<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. - Critical (Major) compliance -</p>	<p>To determine the conditions for effective compensation, accepted by the various parties, if necessary, and above all to indicate who has the right to claim compensation and the form of compensation to be granted in accordance with the CLIP procedure, SNL has established a Clearing procedure (Doc. No.: SNL-CR-515/CRO-SOP-05, Date of creation: 07/23/2014, edition 1.02).</p> <p>The procedure specifies that the compensation will be carried out by an external evaluator. At the end of the evaluation, in case of disagreement or contradiction, the legal documents prevail.</p>	<p>Complied</p>

		The support document that should serve as a basis (since they were previously developed with the participation and validation of both parties) is the Participatory Mapping report (Doc. No.: SNL-CR-515/CRO-SOP-09, Creation date: 08/09/2018, Version 1.01) has been developed to describe the process of participatory mapping that identifies land use within the limits provided by the certificate of occupancy.	
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings. - Minor compliance -	Discussions with the communities revealed that several women hold land, by various means (land bequeathed by their deceased husbands; land acquired by family inheritance; land purchased with individuals with village recognition documents, etc.). The interviews also show that the communities see the presence of the SNL as an opportunity to sell their production more closely. Therefore, there is no problem situation.	Complied
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them. - Minor compliance -	SNL management has put in place a grievance and information request procedure that includes all stakeholders. In the event of a dispute, the procedure is clearly accessible to all and the means of resolution are indicated there with the resource persons to contact. Only throughout the audit, it emerged from discussions with the representatives of the communities met, that there is and never has been a land dispute with the SNL. If necessary, communities can approach the leadership of the SNL for discussions that they have described as peaceful.	Complied
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.			
4.7.1	(C) A mutually agreed procedure for identifying people entitled to compensation is in place. - Critical (Major) compliance -	Interviews with SNL management and local communities confirmed that SNL acquired the lands it operates through official and legal means, supported by a certificate of occupancy lasting 99 years. However, for a cordial coexistence and for the well-being of the surrounding communities, the management of the SNL consults them as often as possible, when activities of socio-economic importance, which may impact them, must take place. For this, a free prior and informed consent procedure (FPIC) (Doc. No.: SNL-CR-515CRO-SOP-08, Creation	Complied

		<p>date: 08/12/2013, Version 1.00) has been developed to deal with all issues related to activities that can influence the lives of populations.</p> <p>This procedure incorporates the participatory mapping approach which makes it possible to delimit, for useful purposes, the limits of the perimeters of each of the parties so that in the event of overflow or disagreement over the operation of a perimeter, this procedure applied.</p> <p>Also, this procedure is supported by the Conflict Management procedure (doc. No: SNL-CR-510/CLO-SOP-4, Date of creation: 23/07/2014, Version 1.01) has been established to describe the steps to be taken to resolve any potential conflict between stakeholders specifically between host communities and SNL Company.</p>	
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>Evidence of communications between neighboring communities, through their representatives, is available to demonstrate that a framework for exchange exists to discuss any situation, any problem that could taint relations between the SNL and the communities, about farmed land. Any conflicts that may arise between the two parties, for compensation purposes, are governed by a Remuneration Management procedure (Doc. No.: SNL-CR-515/CRO-SOP-05, Date of Creation: 2014-07-23, Version 1.02). The objective of the procedure is to describe the processes involved in identifying who is entitled to claim compensation and the form of compensation to be granted in accordance with the CLIP procedure. The compensation assessment process will be carried out by an external assessor. In case of disagreement or contradiction, the legal documents will be taken as reference.</p> <p>At the time of the audit, the parties declared, according to our cross-interviews, that they stuck to the results of the participatory mapping which located the limits of intervention of each party that no one has contested to date.</p>	Complied

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 loss of access and rights to land for plantation expansion by SNL. However, SNL has provided employment opportunities and business opportunities to 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 -	No cases of land disputes were announced or discovered during the audit. However, SIAT management has taken steps to anticipate the occurrence of such situations and to resolve such situations as best as possible. In the case of newly acquired plantations, the certification unit shall deal with any unresolved conflict through appropriate conflict resolution mechanisms. Thus, before carrying out any activity that may impact the life of the communities, siat informs them, exchanges with them and the two parties define the most appropriate actions.	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, there claims will be settled using the relevant requirements (Indicator 4.4.2, 4.4.3 and 4.4.4). - Minor compliance -	Interviews with the various localities and their representatives revealed that SIAT has never used any form of violence to impose an activity. All activities carried out are informed in advance and mitigation measures are defined in case of inconvenience to the communities.	Complied
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).	According to the communities, there have been no cases of dispute or violence between them and SIAT since their installation in 2012. The reports have always been cordial to this day as the company associates	Complied

	- Minor compliance -	them with several important decisions that can affect their communities and has never prevented them from expressing themselves.	
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 -	Interview with the FFB suppliers indicates that the company communicates the FFB prices to them and also are posted on the company's notices. Interview with the outgrowers manager also confirmed the above However, a follow up to check the company's notice boards for the FFB prices, it was observed that two of the notice boards in the main office did not have the previous and current prices posted on the notice board. A follow up to the weighbridge where the FFB prices are also posted identified only the previous prices posted on the notice board. There was no notification of the current FFB prices on the board.	Non-compliance
5.1.2	(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders. - Critical (Major) compliance -	The company sources their FFBs externally from smallholder farmers and from communities who collects and supply FFB from the wild. These FFB from the wild are harvested from palm that are community owned in the forest. Interview with the FFB suppliers indicates the company only communicates the prices them but does not explain the FFB prices to them.	Non-compliance
5.1.3	(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented. - Critical (Major) compliance -	Reviewed minutes of meeting between representatives of the company and the FFB suppliers on the 14/10/2021. In the meeting the FFB suppliers proposed an adjustment of the FFB prices which was agreed and accepted with the company.	Complied
5.1.4	(C) Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the	The company does not have scheme smallholders in their operations. However, they deal with FFB suppliers who collected wild fruits from palms on community land and sells to the company. These Palms were	Complied

	<p>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>not planted or nurtured by the community. They grow naturally on community land. Interview with the FFB suppliers indicates they have periodic meetings with the company where they discuss all issues of interest such as FFB pricing, transportation of the FFB from sites to the company.</p> <p>Reviewed records of meeting held on the 14/10/2021 between the company and the FFB suppliers. The attendance was also reviewed.</p>	
5.1.5	<p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>- Minor compliance -</p>	<p>The company maintains contracts with their FFB suppliers. Sampled contracts were selected for review and they include</p> <ol style="list-style-type: none"> 1. FFB supply agreement between SIAT and Patrick Oghwere Global limited 2. FFB supply agreement between SIAT and Okey & Saac Enterprise <p>The contract as reviewed were found to be fair, legal as it complies with the country's law and also transparent as copies has been shared with each supplier but the agreement has no time frame. This is because these FFB suppliers operates independently and chooses to sell their FFB to the company at their discretion.</p>	Complied
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>Review of the agreement between Siat and the FFB suppliers indicates payment of the FFB supplied shall be made within 30 working days. Interview with the FFB suppliers did not establish a deviation from the agreement</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>The company has three weighing equipment and each year the weighing equipment are verified by a certified independent service provider by name Avery Nigeria Limited. Reviewed the Certificate of verification with number WMRC/0015809 issued to Avery by the Federal Ministry of Industry, Trade and Investment on the 11/04/2022 to carry out verification of weighing equipment and the certificate is valid for one year.</p>	Complied

		<p>The team also reviewed the calibration certificates issued for each of the weighing equipment. Some of the information captured on the certificate are</p> <ol style="list-style-type: none"> 1. Certificate Number:0009107 Serial Number: SNL-UE-WB001 Location of equipment: Ubima Estate 2. Certificate Number:0009106 Serial Number: SNL-UE-WB002 Location of equipment: Ubima Estate 3. Certificate Number:0009110 Serial Number: SNL-EE-WB001 Location of equipment: Elele Estate <p>The three weighing equipment were all verified on the 31/01/2022 and the frequency of calibration is 12 months</p>	
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 sources their FFB from communities who collects FFB from community own palms scattered in the community (also referred to as wild)</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>The company has a grievance mechanism which is applicable to all their stakeholders including the FFB suppliers</p>	Complied
<p>Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.</p>			
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</p>	<p>The company does not have smallholders in their operations but communities who collects wild fruits from community land. However, the company provides free transportation to the suppliers at no cost for the</p>	Complied

	their needs for support to improve their livelihoods and their interest in RSPO certification. - Minor compliance -	supply of their FFB. Interview with the FFB suppliers confirmed the above	
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder). - Minor compliance -	N/A	Not Applicable
PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.			
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance -	N/A	Not Applicable
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	N/A	Not Applicable
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme. - Minor compliance -	N/A	Not Applicable
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	SNL has developed a series of human resources policies dated December 2017 through which the company undertakes to prohibit any form of discrimination based on race, ethnicity, national origin, religion,	Complied

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	<p>origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.</p> <p>- Critical (Major) compliance -</p>	<p>disability, gender, sexual orientation, union membership, political affiliation, age or any other social condition is prohibited.</p> <p>An information session on the equal opportunities policy was organized on 02/11/2020 and 21/04/2021, 27-29/04/2021, 01/05/2021 and 05/05/2021 for SNL workers. Documented evidence (training summaries and attendance lists with worker signatures) was presented to the auditor during the verification.</p> <p>The auditor also noted the presence of workers of foreign nationalities and workers of different religions... No case of discrimination was denounced nor any complaint based on this fact was recorded in the company's complaint documents.</p>	
6.1.2	<p>(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees.</p> <p>- Critical (Major) compliance -</p>	<p>The company employs casual workers in their operations who are given a contract of 6 months and renewable for another 6 months. And as a result, casual workers work for a continuous period of 12 months without going on an annual leave as compared to their colleagues who are permanent workers. This was found not to be consistent with International labour standards which requires every worker who works for a continuous 12 months period to take an annual leave.</p>	Non-compliance
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>A recruitment and promotion policy is in place and gives everyone the opportunity, without any discrimination, to take the steps when they meet the conditions. During employee interviews, none of them complained about being denied a promotion despite meeting the criteria.</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>In its recruitment process, the management of SIAT prohibited any pregnancy test for women. None of the women interviewed reported having been forced to take a pregnancy test at any time during the hiring process. While it is true that a pre-employment medical examination is required, the fact remains that this examination does not include the pregnancy test. The pre-employment health examination includes, among other things:</p>	Complied

		<ul style="list-style-type: none"> a. Physical examination (pulse, blood pressure and blood sugar control level) b. Complete blood count (hemoglobin, total white blood cells count, neutrophils, lymphocytes, eosinophils, monocytes and blood group) c. Chest Monograph <p>When questioned, the company doctor confirmed that the pregnancy test is not part of it.</p>	
<p>6.1.5</p>	<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>The company has a gender committee in place formed by management with committee members officially appointed and tasked to handle various issues including sexual harassment, discrimination and violence among women in the work. The Gender Committee is made up of Six members (5 females and 1 male). Copies of appointment letters issued to each member of the committee was made available to the audit team for review. The letters were issued on the 02/06/2021 and signed by the Human Resource Manager.</p> <p>The committee has an annual programme captioned Activities Plan for 2022 from which they implement the activities for each month. Some of the planned activities in the plan are</p> <ul style="list-style-type: none"> 1. International Women Day Celebration 2. Sensitization on violence against women 3. Meeting with Pregnant and nursing mothers, needs assessment 4. Child labour and abuse (Sensitization and Campaign) 5. World breastfeeding day celebration <p>Records of some activities undertaking by the committee was made available for review and includes</p> <ul style="list-style-type: none"> 1. Minutes of Meeting on Needs of Nursing and Pregnant Mothers 	<p>Complied</p>

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		<p>Date: 13/05/2022 Attendance: 15 workers The team also reviewed a memo inviting all pregnant and nursing mothers on the 12/05/2022 to the meeting.</p> <p>2. Celebration of International Women Day Date: 08/03/2022 Attendance: 26 workers</p>	
6.1.6	<p>There is evidence of equal pay for the same work scope. - Minor compliance -</p>	<p>The examination of the employment contracts, coupled with the stubs of salary slips, of several employees of the same professional categories, made it possible to see that they benefit from the same category salaries when they perform the same jobs in the category. The salaries paid take into account the category and are based on the labor code and the company's establishment agreement, with regard to the benefits provided. A salary grid defined in the management establishment agreement is in place. Each job is linked to a professional category corresponding to a salary scale that is respected and applied.</p>	Complied
<p>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).</p>			
6.2.1	<p>(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 -</p>	<p>Interviews with loose fruit pickers indicates they are not privy to the weight of the loose fruits they pick each day and payment is made based on the weight of FFB they collect. The company does not communicate the weight of the fruit to them and it is also not captured on the payslip.</p>	Non-compliance
6.2.2	<p>(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</p>	<p>The examination of the files of a sample of workers (10 men and 06 women) showed that the files are composed of several documents relating to the situation of the worker: - The employment contract (validity; type of contract; - Salary slips</p>	Complied

	<p>compensation for all work performed, including work done by family members.</p> <p>- Critical (Major) compliance -</p>	<p>- Requests for explanation</p> <p>- The performance and payment of overtime observable in pay slips; Leaves and requests for permission of all kinds. The human resources department is able to explain</p>	
6.2.3	<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>The examination of the workers' files, in particular with regard to the employment contracts and pay slips, shows that the management of SIAT has taken all the measures to comply with the labor law in force. Working hours are communicated both in individual employment contracts and by posting. Employees work regular hours not exceeding 40 hours per week. They are entitled to one day of rest in the week, after six days worked.</p> <ul style="list-style-type: none"> • For workers who worked overtime, the auditor referred to the pay scale provided for by the labor law in the country; then, a verification was made at the level of the payslip. Overtime is requested in advance and validated before being worked. • Also, the examinations of some layoff sanctions and their economic consequences on the payment of the wages of the employees concerned were carried out to ensure that there were no cases of abuse and violation of the laws in force in the implementation of these measures. 	Complied
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>The management of SIAT has an internal social policy which provides for the granting of individual accommodation for any worker hired by the company. Also, housing is granted taking into account the professional category of the worker. Also, a housing allowance, depending on the jobs and categories, is granted to the various workers who cannot be housed by the company for reasons of availability of housing. Also, evidence of individual housing allocations was provided by SIAT management.</p> <p>Interviews with workers in the field showed that they benefit from the same standard of an apartment house. The apartments include the</p>	Complied

		<p>minimum of amenities (showers, toilets, kitchen, etc.) and are in good condition to allow the development of the workers. In addition, a five-year plan for the renovation and construction of additional buildings is in place and runs from 2021 to 2026. Evidence and reports of the actions carried out were presented during the appraisal.</p>	
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>SIAT management has facilitated the installation of small private traders on its facilities whose essential mission is to make products and other basic necessities available to workers on the work site in order to contribute to the development of its workers. The resources department, in collaboration with the management of the Company, has put in place a price control mechanism to ensure that there is no excessive increase in prices, and also to control the hygiene of the products available. in stocks, but and above all, check the expiry dates of the products sold in the market. At Ubima Estate, there is a mini market, while at Elelé Estate, SIAT management provides workers with a vehicle to enable them to do their shopping in the nearest neighboring town.</p> <p>It should also be noted that the company has allocated land to the workers for gardening. Controls are carried out at an undefined but spontaneous frequency. The latest reports date back to May and September 2021.</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>- Minor compliance -</p>	<p>Nigeria has a national minimum wage of 33, 000 Naira and no industry is allowed to pay below the government approved rate. Review of document shows SNL is currently paying 34,369 Naira as the minimum pay for their workers. In addition, the company makes in-kind benefit such as free housing and transportation, annual leave with pay, Free oil provisions and health care among other. An assessment of the basic pay in addition to all the in-kind benefit shows the company pays 64,329 naira as the minimum pay for their permanent workers.</p> <p>Document review also indicates contract workers are paid a minimum rate of 39,501. An assessment of the in kind benefit made in addition to</p>	Complied

		the minimum pay such as free medical care, oil and Christmas bonus shows the contract workers receives 45,258 Naira.	
6.2.7	<p>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.</p> <p>- Minor compliance -</p>	<p>Examination of the company's personnel register shows that the group relies on permanent workers whom it hires for an unspecified period. These workers perform full-time activities such as production, factory, picking. Among these workers are others who work with six-month contracts renewable twice a year: from January to June and from July to December. Some have had this status of renewable employment contracts for several years. Exchanges with the local expert made it possible to note that this is admissible under the labor law in Nigeria.</p> <p>Based on the evidences reviewed, the CAP was not effectively implemented. Thus, this NC upgraded to Critical.</p>	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	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>SIAT management has solemnly declared, through a publication inserted into its human resources management procedure, that it recognizes the right to freedom of association and freedom of association.</p> <p>The message is broadcast in English, which is the official language in the country. Apart from this communication, the workers receive, according to their own statements, inductions both upon hiring and before working hours to remind them of the fundamental principles and values of the company. Workers interviewed separately said they had never been prevented from enjoying their rights of association.</p> <p>Reports of training activities and morning inductions (summaries and attendance lists) confirm these declarations.</p> <p>The staff representatives affirmed that they are free to carry out their activities in defense of workers' rights. They have the possibility of</p>	Complied

		occupying rooms for their activities, at the request they send to human resources.	
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request. - Minor compliance -	The workers of the company have a representation through a committee in place which carries out activities both of negotiations for the defense of the interests of the workers but also, for sensitizations towards the workers so that they submit to the company regulations. Meetings are held periodically, both between committee members and between the committee and management when convened by the workers' committee. In this case, a copy of the minutes is shared with the management who reads it and marks its approval with the content. The last meeting of the committee dates back to March 2022.	Complied
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers. - Minor compliance -	According to the declarations of the staff representatives, interviewed in group meetings, the management of SIAT has never carried out any activity or maneuvers aimed at preventing them from meeting and fully enjoying their right of association. The auditor noted in passing the official statement by the management of SIAT, dated March 29, 2020, to do nothing to prevent workers from enjoying their trade union rights.	Complied
Criteria 6.4: Children are not employed or exploited.			
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements. - Minor compliance -	SIAT's human resources department has developed a procedure to combat child labor; this procedure dates from 2017 and has set itself the overall and final objective: "zero tolerance to child labour". Examination of this policy reveals that the company does not admit any case of abuse of the person of the Child (punishment, violence, forced labor, etc.). This policy is relayed even to service providers and contractors in service contracts. In particular, the ban on hiring people under the age of 18 under penalty of unilateral contract termination.	Complied

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>To ensure that people who are not of the minimum age for admission to employment (under 18) are not employed, SIAT's human resources department has implemented a series of procedures: * Staff management procedure: SNL-HR-085-SOP-01 (edited on 08/10/2017 and published on 09/06/2018;</p> <ul style="list-style-type: none"> • A Human Resources Policy: PRE-HR-090/HR-SOP-10; these different procedures include the protection of children when hiring and formally prohibit the employment of workers under the age of 18. <p>Also, the examination and consultation of the register of employees on all of the two production sites (Elelé Estate and Ubima Estate) revealed that there are no workers under the age of 18 hired in the ranks of SIAT. Upon hiring, reference documents such as the national identity card are required from the employee to ensure that he is not below the legal minimum age for employment.</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>The examination of the workers' files as well as the interviews carried out on the ground with the workers, did not show any young workers. The company has prohibited in its policy the employment of young workers. None of the workers we met during our exchanges were under the age of 18.</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>To ensure that children of school age are not occupied with anything other than education, the management of SIAT has set up a primary school within the Ubima Estate site, managed by the government and maintained by the company (equipment, maintenance, teachers' accommodation, etc.). In addition, to compensate for the lack of secondary schools in the city, the management of SIAT provides parents with buses to transport students.</p> <p>Other actions, such as local awareness-raising through posters, placards with village communities and local residents to inform about the</p>	Complied

		importance of children's education and compulsory schooling for them, have been demonstrated by SIAT.	
Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
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 management has a clear policy dedicated to the fight against sexual harassment in the workplace and a code of ethics published on 06/27/2016 and revised in December 2017. This policy takes into account the gender promotion policy and is managed by the gender committee. Evidence of awareness and induction actions for workers and office workers was presented to the auditor. In addition, a mechanism for the settlement of complaints related to any abuse of women's rights is in place to deal with all questions related to its implementation. Also, the evidence of activities shows that the committee handled several files, following grievances expressed officially. The prohibition of violence and any form of abuse against women applies to company personnel as well as work partners and other stakeholders to whom SNL does not allow sexual harassment or any form of abuse whatsoever against the fairer sex.</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>The auditor in charge of social issues noted that a policy aimed at protecting the reproductive rights, in particular of women, is implemented and communicated to all levels of the workforce. This policy is incorporated in the special procedure for combating sexual harassment and discrimination in the workplace dating from December 2017. The women (office workers as well as field workers: cleaning ladies, fruit pickers, etc.) interviewed as part of the checks declared that they were entitled to three months' maternity leave, established as follows:</p> <ul style="list-style-type: none"> • Six weeks before delivery • Eight weeks postpartum. 	Complied

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		They declared having the possibility of returning to resume their posts in the state in which they left them without consequence of a reduction in salary or demotion for the office women. Fruit pickers and cleaning ladies say they have the opportunity to breastfeed their children at clearly defined times. They can also descend about thirty minutes before the other women. The auditor also noted evidence of training sessions for women on their rights: Sexual harassment: 04-06/11/2020 and 01/06/2021, 05/06/2021, 15/06/2021 and 16/06/2021 to SNL workers	
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified. - Minor compliance -	Management through the Gender Committee has conducted an assessment to identify the needs of new mothers in consultation with the new mothers. Reviewed minutes of meeting with records of attendance between the committee and nursing and pregnant women in the Ubima and Elele estates conducted on the 13/05/2022.	Complied
6.5.4	A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce. - Minor compliance -	A grievance committee has been established to monitor and manage any issues both between company workers and between company workers and third parties, in accordance with the complaints procedure (GR-STAK-505/GSM- SOP-01; version 01; 05 pages), published on 04/04/2019 and distributed on the same date. Complaints can be made verbally, by email, in written letters or by telephone, if the complainant wishes to remain anonymous. Also, there is the possibility of exploiting anonymous mailboxes. Each complaint is received with an acknowledgment within three days, otherwise the same day. A maximum period of forty-five days is given to respond to the complaint. Physical registers document complaints, with basic information on: <ol style="list-style-type: none"> 1. The date of the complaint 2. The date of receipt; 3. The date of acknowledgment of receipt; 4. The complainant; 5. The reason for the complaint; 	Complied

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		<p>6. The response given by management</p> <p>7. The status of the complaint (resolved; in process or closed).</p> <p>All this information is summarized in an electronic Excel file to guarantee the archiving of the management of complaints.</p>	
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>	<p>No case of forced labor or under the threat of coercion has been identified or denounced. The management of SIAT has drawn up a social policy and a code of ethics which prohibit any form of forced labor on all of its perimeters. The workers interviewed say they have never been subjected to threats or coercion to work.</p>	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>The examination of the archives relating to the personnel of the administration coupled with the interview of the head of human resources made it possible to note that the SIAT does not have migrant workers within it. However, for preventive purposes and to avoid any inappropriate treatment of workers, management has published its resource policy edited in December 2017 online for consultation by any volunteer.</p> <p>The _____ address _____ is: https://www.siatgroup.com/siatGroup/assets/File/SIAT%20Human%20Resources%20policy%20201712%20-%20Eng%20-%20</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.			

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<p>6.7.1</p>	<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> <p>- Critical (Major) compliance -</p>	<p>The company has identified Mr Francis Binang as the person responsible for H&S issues. An appointment letter confirming his position as the H&S coordinator was seen. The letter reviewed was issued on the 18/01/2021 and signed by the Human Resource Manager.</p> <p>The coordinator works with the H&S committee who are selected from the various departments. The committee engages with the workers during their weekly toolbox talks where concerns of the workers in relation to their safety are collected. The committee then meets on monthly basis with the H&S Coordinator to review the concerns of the workers. Records of the committee meetings were made available for review.</p> <ol style="list-style-type: none"> 1. Minutes of the HSE Committee Meeting Date: 14/04/2022 Attendance: 10 committee members 2. Minutes of the HSE Committee Meeting Date: 24/02/2022 Attendance: 14 committee members 3. Minutes of the HSE Committee Meeting Date: 30/09/2021 Attendance: 10 committee members <p>Review of the meeting records indicates some of the concerns of the workers discussed at the meeting are sanitation, life threatening tree (standing trees with rotten bases), and work place accidents</p>	<p>Complied</p>
<p>6.7.2</p>	<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</p>	<p>The company has a documented Emergency Response Plan Version 04 last updated on the 04/06/2022. The plan was updated to change the emergency numbers. The company has identified some of their emergencies to include fire, natural disaster (earthquake, thunder storm), accident, chemical spillage, Oil spillage arm robbery, bomb</p>	<p>OFI</p>

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	<p>is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p>threat, kidnapping, flooding. For each specific identified emergency case, the company has defined the emergency responses to them. Visit to the chemical store, chemical mixing areas shows copies of the emergency procedures has been displaced at the entrances. The procedures are documented in English which is the official spoken and written language in the country. However, the company uses the pidgin English which is the widely spoken language in the area to explain the content of the document to them.</p> <p>The company maintains a list of all their trained first aid personnel. Records of training for the assigned first aid operatives and their certificate of attendance were made available to the team for review. During a field visit to block L13⁴ where there was chemical spraying and block H9^{1/2}, G7¹⁻³ G4³ and F7¹ the first aid personnel along with their first aid box were observed to be on site with the workers. A check of the box shows it was stocked with antiseptic, cotton wool among other. It also has records of accident.</p> <p>However, at block L13⁴ where there was chemical spraying, there was no first aider on site during the time of the audit visit although the workers indicated he should have been around with them. This is raised as an OFI because for all the other blocks visited by the team, there were first aid personnel with the workers</p>	
6.7.3	<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>For all risked identified in the Risk assessment report, workers have been provided with the appropriate PPEs to mitigate all risk identified. During field visit and interview with 17 Chemical sprayers at block L13, 34 harvesters in block H9¹ workers were seen using the appropriate PPEs. They indicated that the PPEs in use were provided free of charge by the company. They are replaced every 6 months at no cost by the company. The company also maintains a PPE distribution log book which was made available for review. The log book has information on the worker, department, site, PPE type, quantity and the signature of the recipient.</p>	Complied

		The company is also in the process of putting up a new and bigger changing room that can accommodate the large number of chemical sprayers so that workers can change out of their PPEs, wash and put on their personal clothing.											
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection. - Minor compliance -	The company in compliance with national regulations makes payment of NSITF to an Agency of the Federal Government. This is an insurance that covers the workers and family in the event of an accident or death in the course of work. Also during interview with 17 Chemical sprayers at block L13, 34 harvesters in block H9 workers, they all indicated that the company provides free medical to all workers.	Complied										
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics. - Minor compliance -	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 year 2021 from January to December is 14.9 while from January to April 2022 is 12.0	Complied										
Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.													
Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.													
7.1.1	(C) IPM plans are implemented and monitored to ensure effective pest control. - Critical (Major) compliance -	SNL has developed an IPM Plan titled: Siat Nigeria Integrated Pest Management Plan, Version 2, January 2019. SNL has identified Oryctes as a pest and the control measures include dissecting and phyto-handpicking. The records for 2022 were seen at the time of the audit. SNL keeps daily reports of these activities and summarises the daily reports into monthly reports at the end of each month.	Complied										
		<table border="1"> <thead> <tr> <th>Month</th> <th>Dissecting Total</th> <th>Phyto hand</th> <th>Total (Dissecting)</th> <th>Total to Date</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Month	Dissecting Total	Phyto hand	Total (Dissecting)	Total to Date						
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			picking total	and phyto hand picking		
			January	30,060	30,060	
			February	43,727	73,787	
			March	29,904	103,692	
			April	11,009	114,700	
			May	25,759	140,459	
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented. - Minor compliance -	None of the species referenced in the Global Invasive Species Database and CABI.org have been identified in the SNL plantations.				Complied
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities. [For NI to define process]. - Minor compliance -	According to SNL Environmental Policy of September 2018, Siat commits itself to a strict zero burning policy and to ensuring that fire is not used in any operations, including land clearing and waste disposal. Employees are sensitized on the zero-burning policy and the fire surveillance team are trained to monitor, react to, control and manage involuntary fire outbreaks in the plantations. SNL has a Zero Burning Policy. Field observation during the audit revealed no use of fire in waste disposal, pest control.				Complied
Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.						
7.2.1	(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritized. - Critical (Major) compliance -	For this purpose, SNL has developed an SOP 10 – Management of Chemical Products (Ref. No. SNL-MNL-165-HSE-SOP 10, of 20/06/2017). Additionally, SNL has developed SOP 25 – Chemical Spraying in the Field (Ref. No. SNL-AGPO-325/AGR-SOP-25, of 31/05/2017). SNL keeps are list of pesticides used and their justifications, and their DSDS sheets. The list contains information on: product name, active				Complied

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		ingredient, use of the product, justification of use, chemicals state, hazardous symbols, source of safety information, PPE required, preventive measures and NAFDAC approval registration number.	
7.2.2	<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.</p> <p>- Critical (Major) compliance -</p>	SNL keeps records of pesticides used (including active ingredients used and their LD50, area treated, amount of active ingredient applied per Ha and number of applications example for 2022	Complied
7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p> <p>- Critical (Major) compliance -</p>	<p>According to the SNL IPM previously cited, use of chemicals is the last option in the pest management strategy. For instance, manual means are used to pick <i>Oryctes</i>, while wire nets are used to protect young plants from rodents.</p> <p>SNL embarks on regular maintenance of plantations to reduce rodent attacks.</p> <p>Additionally, manual ring-weeding is used for weed control, such as manual eradication of guinea grass (<i>panicum masimum</i>).</p> <p>To avoid emerging noxious weeds, which could have required use of chemicals, SNL plants cover crops (<i>Pueraria phaseoloides</i>) and <i>mucuna bracteata</i>.</p> <p>Pesticides and insecticides are only used to control pests or weeds in the plantation, when physical means are not feasible.</p>	Complied
7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best.</p> <p>- Minor compliance -</p>	SNL does not use any chemicals for prophylactic purposes, as evidenced by the list of chemicals and their uses that was previously cited.	Complied
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.	SNL Environmental Policy document of September 2018 clearly states that: "only duly validated products are purchased, and excludes all chemicals classified as 1A or 1B by the WHO and banned by the Rotterdam and Stockholm Conventions"	Complied

	<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>The SNL list of chemical products did not reveal pesticides classified under Class 1A or 1B; neither did visits to chemical storage sites.</p> <p>Same as above</p> <p>Same as above</p> <p>Same as above</p> <p>Same as above</p>	
7.2.6	<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 developed SOPs to guide the handling of pesticides. These include:</p> <p>Transportation of Pesticides and Herbicides to the Field (SNL-AGPO-295/AGR-SOP-23, of 26/06/2017 and reviewed on 25/10/2020)</p> <p>Mixing Pesticides and Herbicides (SNL-AGPO-325/AGR-SOP-24, of 29/05/2017 and reviewed on 31/10/2020)</p> <p>Chemical Spraying in the Field (SNL-AGPO-325/AGR-SOP-25, of 27/04/2017 and reviewed on 31/05/2020).</p> <p>Additionally, SNL has developed a training programme for chemical applicators: Training Programme for SNL 2022, and includes the following topics:</p> <ul style="list-style-type: none"> • General safety talks • Training on fertilizer application • Safety use of agro-chemicals for all sprayers <p>Training records of and minutes of training of workers were seen during the audit.</p>	Complied

		<ul style="list-style-type: none"> • 20/05/2022: sprayers-Ubima, 60 participants including attendance sheets • 27/05/2022: sprayers Elele, 60 participants • 28/05/2022 sprayers Elele, 60 participants, plus attendance sheets 	
7.2.7	<p>(C) Storage of all pesticides is in accordance with recognised best practices.</p> <p>- Critical (Major) compliance -</p>	<p>Field visits to the chemical stores in both Ubima and Elele estates revealed that the stores are built in an appropriate manner. The floor is concreted and doors are kept locked and only authorized personnel have the keys and are equipped with the appropriate PPE.</p> <p>However, in the chemical store in Ubima estate, it was found that a large stock of the chemical named Punch Abamectin (1.8%), with expiry date 14/05/2022 was found in together with other chemicals without any signs indicating it had expired.</p>	Non-compliance
7.2.8	<p>All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.</p> <p>- Minor compliance -</p>	<p>SNL keeps Material Safety Data Sheets (MSDS) of all chemicals in use at SNL. Moreover, SNL SOP: Management of Chemical Products (Ref. No. SNL-MNL-165-HSE-SOP 10, of 20/06/2017), guides the management of empty pesticide containers. The SOP stipulates 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 sent back to supplier or a FEPA approved contractor".</p> <p>A register of empty pesticides containers is kept at the chemical store. Records for collection of chemicals and reception of empty chemical containers were seen during the audit. For instance:</p> <ul style="list-style-type: none"> • 12/05/2022: fipforce (20 litres containers) • 19/05/2022: glyphosate (8 litre containers) 	Complied
7.2.9	<p>(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</p>	<p>No aerial spraying is practiced by SNL.</p>	Complied

	<p>provided to affected local communities at least 48 hours prior to application of aerial spraying.</p> <p>- Critical (Major) compliance -</p>		
7.2.10	<p>(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p> <p>- Critical (Major) compliance -</p>	<p>SNL conducts specific annual medical surveillance for chemical operators. Records were seen during the audit:</p> <p>The most recent records dated 31/05/2022 were seen during the audit. Some employee code numbers included:</p> <ul style="list-style-type: none"> • 9070 • 3242 • 11412 • 13028 • 12674 <p>Tests conducted included: blood pressure, pulse rate, blood group, blood count, urinalysis, chest radiograph.</p>	Complied
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>SNL has developed group Human Resources Policies (of December 2017), that includes; Human Rights, Code of Business Conduct, Reproductive Rights, Equal Opportunity, Violence and Harassment, Freedom of Association, Child Protection. Specifically, the Child Protection policy states that SNL can only employ workers who can prove that they are above 18 years of age. This policy equally discourages workers own children from working with family with when they are of school going age. The policy encourages workers to school their children, and refrain from doing business with partners who resort to using child labour in their operations.</p> <p>Additionally, SNL has developed an SOP for Age Screening (SNL-HR-095/HR-SOP-21, of 17/03/2020), which requires prospective workers to submit birth certificate/sworn affidavit, or national ID card registration</p>	Complied

		<p>at selection process. This is used to ensure that no workers below 18 are recruited.</p> <p>Field visits and interviews conducted in both Ubima and Elele Estates did not reveal any persons under the age of 18, pregnant or breastfeeding women, or other people that have medical restrictions carrying out work with pesticides.</p>	
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 developed a Waste and Pollutants (GHG) Management Plan Version 04, dated June, 2022. Specifically, Section 3 of the Plan on Waste Management Practices identifies source reduction; recovery (recycling, re-using and composting); waste combustion with energy recovery; and waste dump site/ Landfill; as the major components of the waste management strategy. Meanwhile, the major components of the waste management system include: gathering/collecting; sorting of all waste components; recommended treatment by type of waste; and transport chain.</p> <p>From most favoured to least favoured, the waste amendment hierarchy: prevention, minimisation, reuse, recycling, energy recovery and disposal is followed.</p> <p>The SNL strategy includes a system of collection of different types of waste in coloured bins:</p> <ul style="list-style-type: none"> • Green: Household waste, e.g. food items • Blue: Plastic/glass waste • Black: Metal Waste, Empty Cans and metals plates • Red: Hazardous Waste, Batteries, Light bulbs, Ink Cartridges, Medical waste, 	Complied

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7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated. - Minor compliance -	Field visits to housing units, storage sites and landfill and interviews with workers revealed that disposal of waste material done following the waste management plan and understood by workers and managers.	Complied
7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	SNL does not use open fire for waste disposal. Field visits did not reveal an open fires or sites where wastes are being burnt.	Complied
Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts. - Minor compliance -	SNL has developed an SOP for good agricultural practices: Standard Operating Procedure Agricultural Department (SNL), of 3/10/2020, which includes: <ul style="list-style-type: none"> • SOP 14: Nutrient Recycling (EFB, cover cropping) • SOP 38: Management of Fragile Soils These SOPs guide good agricultural practices.	Complied
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health. - Minor compliance -	Soil and leaf sampling is carried out to monitor and manage changes in soil fertility and plant health, as evidenced by Report of the Review of the Soil SNL Oil Palm Estates (Nigeria), 29 November, 2021, Report No. 2945 published January 2022, Benin City, Nigeria). This report makes recommendations for Fertilizer application in 2022 (Section 5). Leaf samples were taken in December 2021 the analyses were reviewed during the audit. The analyses were quite favourable and led to recommendation amounts to a total that is less than the SIAT recommendation of 2.5Kg per palm (i.e. 1708t instead of 2352t), for MOP and for mature fields. Meanwhile the analysis led to recommendations for NPK of 12-12-17 for immature fields.	Complied

<p>7.4.3</p>	<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 SOP 14: Nutrient Recycling (Document ref. SNL-AGPO-325/AGR-SOP-14) provides for cover crop planting (pruera facioidis, mucuna bractiata), EFB application, packing of fronds in inter-rows after pruning.</p> <p>SNL equally keeps records of EFB applied per year and per estate. As of May 21st 2022</p> <table border="1" data-bbox="1131 550 1915 813"> <thead> <tr> <th>Year</th> <th>Total Quantity of EFB Ubima</th> <th>Total Area(Ha) Ubima</th> <th>Total Quantity of EFB Elele</th> <th>Total Area Elele</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>649</td> <td>200</td> <td>279.32</td> <td>56</td> </tr> <tr> <td>2021</td> <td>2471</td> <td>475</td> <td>26.48</td> <td>5</td> </tr> <tr> <td>2022</td> <td>4394</td> <td>650</td> <td>28</td> <td>6</td> </tr> </tbody> </table>	Year	Total Quantity of EFB Ubima	Total Area(Ha) Ubima	Total Quantity of EFB Elele	Total Area Elele	2022	649	200	279.32	56	2021	2471	475	26.48	5	2022	4394	650	28	6	<p>Complied</p>	
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2022	4394	650	28	6																				
<p>7.4.4</p>	<p>Records of fertiliser inputs are maintained.</p> <p>- Minor compliance -</p>	<p>SNL keeps records of fertilizers applied. These are based on the recommendations from the leaf sampling.</p> <p>Fertilizer application records for 2020 and 2021 were reviewed during the audit and partial records for 2022 (for the first round for 2022, as of 31st May 2022) for both Ubima and Elele Estates were as follows.</p> <table border="1" data-bbox="1131 1141 1971 1364"> <thead> <tr> <th>YOP</th> <th>Fertilizer Type</th> <th>Rate per palm</th> <th>Total quantity applied</th> <th>Total Ha covered</th> <th>Total Ha expected to cover</th> <th>Percent age covered</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>NPK</td> <td>0.25</td> <td>200</td> <td>697.34</td> <td>906</td> <td>76.97</td> </tr> <tr> <td>2018</td> <td>MOP</td> <td>0.5</td> <td>56153</td> <td>906</td> <td>906</td> <td>100</td> </tr> </tbody> </table>	YOP	Fertilizer Type	Rate per palm	Total quantity applied	Total Ha covered	Total Ha expected to cover	Percent age covered	2018	NPK	0.25	200	697.34	906	76.97	2018	MOP	0.5	56153	906	906	100	<p>Complied</p>
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		2020	NPK	0.25	3965.22	1071	1094	98	
Criteria 7.5: Practices minimise and control erosion and degradation of soils.									
7.5.1	<p>(C) Maps identifying marginal and fragile soils, including steep terrain, are available.</p> <p>- Critical (Major) compliance -</p>	<p>SOP 38 specifically, deals with: Management of Fragile Soils (SNL-AGPO-325/AGR-SOP-38).</p> <p>Soil Maps have been developed for both Ubima and Elele estates.</p> <p>SIAT Nigera Lt. – Ubima Estate, Topographic Map (SRTM 1 Second). Source SRTM 1 Second (NASA), Google Eart 2017 and groundtruth verification. Projection: UTM 32N. Author: Arnaud Leidgens, Date: 25/01/2018 v2, Datum: WGS84.</p> <p>And for Elele:</p> <p>Siat Nigeria Ltd. – Elele Estate Topographic Map (SRTM 1 Second) same references as above.</p> <p>SNL equally has Soil Suitability Maps;</p> <p>Siat Nigeria Ltd. – Ubima Estate Soils Suitability Map. Author: Arnaud Leidgens, Date: 21/02/208 v2, Projection UTM 32N. Source: Soil Investigation for the Elele and Ubima Oil Palm Estate, Rivers State (Alex ventures, 2016)</p> <p>Soil Suitability Map Elele:</p> <p>Siat Nigeria Ltd. Elele Estate Soils Suitability Map. Authio Arnaud Leidgens, Timothy Ojaminuaye, Datum WGS84, Date 10/10/2018 v3, same source as above.</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 developed: Slope classification map of Siat Nigeria Ltd. – Elele Estate (based on SRTM 1, https://earthexplorer.usgs.gov/, Geographical coordinates system WGS 1984, map produced by Arnaud Leidgens</p>							Complied

		31/01/2017. According to this map, the maximum slopes range from 10-17 degrees. Hence there is no extensive planting on steep terrain.	
7.5.3	There is no new planting of oil palm on steep terrain. - Minor compliance -	No new planting is carried out at SNL.	Complied
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.			
7.6.1	(C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations. - Critical (Major) compliance -	<p>SNL has developed Soil Maps for both Ubima and Elele estates. SIAT Nigeria Lt. – Ubima Estate, Topographic Map (SRTM 1 Second). Source SRTM 1 Second (NASA), Google Earth 2017 and ground truth verification. Projection: UTM 32N. Author: Arnaud Leidgens, Date: 25/01/2018 v2 Datum: WGS84.</p> <p>And for Elele: Siat Nigeria Ltd. – Elele Estate Topographic Map (SRTM 1 Second) same references as above.</p> <p>SNL equally has Soil Suitability Maps; Siat Nigeria Ltd. – Ubima Estate Soils Suitability Map. Author: Arnaud Leidgens, Date: 21/02/208 v2, Projection UTM 32N. Source: Soil Investigation for the Elele and Ubima Oil Palm Estate, Rivers State (Alex ventures, 2016)</p> <p>Soil Suitability Map Elele: Siat Nigeria Ltd. Elele Estate Soils Suitability Map. Author Arnaud Leidgens, Timothy Ojaminuaye, Datum WGS84, , Date 10/10/2018 v3, same source as above.</p>	Complied

7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices. - Minor compliance -	The soil sampling and soil maps previously cited did not reveal any marginal soils in both Ubima and Elele Estates.	Complied
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -	Soil surveys and topographic information guide planning of drainage and irrigation systems at SNL, as evidenced in Siat Nigeria Limited, Road Management Plan, Version 1, Code: Road-MP, Ref: RMP_2014, Version 1, of 17/01/2014. For instance, fields are blocked into areas of 25ha each in road maintenance plan. The Road Maintenance Programme for 2022 for both Ubima and Elele Estates were seen during the audit. It includes tracks, borders, output (in kilometres), type of work required (machine, i.e. mechanical or manual work).	Complied
Criteria 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
7.7.1	(C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas. - Critical (Major) compliance -	SNL conducted Soil sampling as evidenced by Report of the Review of the Soil SNL Oil Palm Estates (Nigeria), 29 November, 2021, Report No. 2945 published January 2022, Benin City, Nigeria). According to this report and all resulting soil maps, no peats are found within the unit of certification.	Not Applicable
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. - Minor compliance -	SNL conducted Soil sampling as evidenced by Report of the Review of the Soil SNL Oil Palm Estates (Nigeria), 29 November, 2021, Report No. 2945 published January 2022, Benin City, Nigeria).	Not Applicable

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		According to this report and all resulting soil maps, no peats are found within the unit of certification.	
7.7.3	(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	SNL conducted Soil sampling as evidenced by Report of the Review of the Soil SNL Oil Palm Estates (Nigeria), 29 November, 2021, Report No. 2945 published January 2022, Benin City, Nigeria). According to this report and all resulting soil maps, no peats are found within the unit of certification.	Not Applicable
7.7.4	(C) A documented water and ground cover management programme is in place. - Critical (Major) compliance -	SNL conducted Soil sampling as evidenced by Report of the Review of the Soil SNL Oil Palm Estates (Nigeria), 29 November, 2021, Report No. 2945 published January 2022, Benin City, Nigeria). According to this report and all resulting soil maps, no peats are found within the unit of certification.	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 conducted Soil sampling as evidenced by Report of the Review of the Soil SNL Oil Palm Estates (Nigeria), 29 November, 2021, Report No. 2945 published January 2022, Benin City, Nigeria). According to this report and all resulting soil maps, no peats are found within the unit of certification.	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 conducted Soil sampling as evidenced by Report of the Review of the Soil SNL Oil Palm Estates (Nigeria), 29 November, 2021, Report No. 2945 published January 2022, Benin City, Nigeria).	Not Applicable

		According to this report and all resulting soil maps, no peats are found within the unit of certification.	
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 conducted Soil sampling as evidenced by Report of the Review of the Soil SNL Oil Palm Estates (Nigeria), 29 November, 2021, Report No. 2945 published January 2022, Benin City, Nigeria).</p> <p>According to this report and all resulting soil maps, no peats are found within the unit of certification.</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 developed a water management plan (ref. no. SNL/HSE-MNL-03 version 1.02, of 23/03/2017). The plan guides SNL actions to ensure that water management complies with the SNL’s environmental, health and safety policies, and with nation and international laws.</p> <p>To ensure that water quality standards are being met, SNL conducts analysis for both ground and surface waters on a quarterly basis. The results for quarter 4 of 2021 (October to December 2021) for both Ubima and Elele estates were seen during the audit, Analyst’s Certificate No. 21112233</p> <p>Samples were collected on 23/11/2021, analysis conducted by: Environmental Laboratories Ltd (28 Apaola Street, Off Aladelola St., Ikosi-Ketu, Lagos. Lab No. EL/W/2111/33. Results certificate signed on 30/11/2021.</p> <p>The results found that the pH of the samples was lower than the recommended value. Other physico-chemical parameters were within range and the groundwater was free of agro-chemicals.</p> <p>For Elele Estate:</p>	Complied

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		<p>Water samples collected on 23/11/2021. Analysts Certificate No. 2111236; Lab No. EL/W/2111/33391-3. pH for ground water Elele is slightly lower than limit all other parameters are normal. Certificate signed on 30/11/2021.</p> <p>Laboratory results for critical effluent parameters: Effluent samples collected on: 23/11/2021, Lab No. EL/W/2111/33389. Analyst's certificate No. 21112234, signed on 30/11/2021. Results: BOD, chloride differ from standard for land discharge. i.e. 106 instead of 50. COD is 145, pH is 6.67</p> <p>Laboratory results for Surface waters Elele swamp (GPS coordinates provided) Elele Sample taken: 23/11/2021. Analyst's Certificate No. 2111237, Lab No. EL/W/2111/33394, signed on 30/11/2021. All parameters OK. Ubima sample taken at Otamiri river (upstream and downstream) with GPS points provided Samples taken on: 23/11/2021, Analyst's certificate No. 21112232, Lab No. EL/W/2111/33387/88, signed on 30/11/2021. All parameters met the national standard: sulphates, nitrates, etc.</p> <p>2022 Results Groundwater Ubima: Analyst's certificate No. 2203041, collected 4/03/2022, Lab No. EL/W/2203/34585-34590&34595 signed on 11/03/2022 Groundwater Elele: Analyst's certificate No. 22030412, taken on 04/03/2022, Lab No. EL/W/2203/34596-34599, signed on 24/03/2022</p>	
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	<p>7.8.1b Workers have adequate access to clean water.</p>	<p>SNL ensures adequate access to clean water for its workers through bore holes. Water analyses are conducted on quarterly basis to ensure that that the water meets standards set by the Federal Ministry of Environment. The results are incorporated into the Environmental Compliance Monitoring Report. The reports were viewed during the audit and cited in 7.8.1 above (i.e. groundwater analysis).</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 developed Water Management Procedure 3: Management of Fragile Zones (ref. no. SNL-ENV-496\HSE-SOP-03, to guide its actions aimed at protecting watercourses and wetlands.</p> <p>According to this SOP, a buffer zone is set aside on both sides of a watercourse depending on the width of the watercourse itself:</p> <ul style="list-style-type: none"> • 0-5m: 2 x 5m • 5-10m: 2 x 10m • >10m: 2 x 25M <p>Field visits to field I9-3, a forested swamp at Ubima Estate revealed that the buffer zone was well managed, with intact forests. Additionally, no fertilizers, pesticides or other agro-chemicals are applied in the area.</p>	<p>Complied</p>

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7.8.3	<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>SNL acquired an Industrial/Domestic Wastewater Discharge Permit, for lagoon Permit No. SAE 077, reference no. FMENV/PCEH/SAE/206/121 issued on 27/05/2021 and expires on 26/05/2023, by Federal Ministry of Environment, Department of Pollution Control and Environmental Health. Based on this permit, SNL conducts effluent water testing to ensure compliance with national laws. Results for 2022 were reviewed during the audit.</p> <p>Effluent Ubima: Analyst's Certificate No. 2203049, Lab No. EL/W/2203/34593-34594, taken on 04/03/2022, both treated and raw POME, results signed on 21/03/2022. TDS/BOD of treated samples differed from standard i.e. 118 instead of 50; COD is 172, pH is 7.04</p> <p>The effluent is not discharged into any water bodies but rather into a lagoon for anaerobic digestion. Field visits to the Lagoon did not reveal any leakage into the surrounding environment.</p>	Complied
7.8.4	<p>Mill water use per tonne of FFB is monitored and recorded.</p> <p>- Minor compliance -</p>	<p>SNL mill monitored water and recorded water usage per tonne of FFB processed on a daily basis. Records were seen during the audit. The value up to end of April is 2.80L/tonne of FFB processed (Water Used 20221-2022, April monthly report, dated 30/04/2022).</p>	Complied
Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised			
7.9.1	<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 developed a Waste and Pollutant (GHG) Management Plan, Version 3, of June 2021. This Plan aims to improve on efficiency of fossil fuels use, optimize renewable energy use and manage resulting pollutants.</p> <p>Strategies to reduce fossil fuels and optimize renewable energies include:</p> <ol style="list-style-type: none"> 1. firing of fibre and shells in steam turbine for sterilization of FFB 2. reduce number of rounds for transportation of workers (combine trips for workers) 	Complied

		<p>3. use of fuel-efficient machines</p> <p>4. Energy consumption at the mill is monitored and recorded (diesel and petrol) on a monthly basis.</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>SNL has developed a Waste and Pollutant (GHG) Management Plan, Version 3, of June 2021. This Plan aims to improve on efficiency of fossil fuels use, optimize renewable energy use and manage resulting pollutants. Section 4 of this plan specifically deals with Pollutants.</p> <p>GHG emissions are identified and monitored using RSPO Palm GHG Calculator Version 4.0, and submitted to the RSPO Secretariat.</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 new developments have been carried out by SNL 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 developed a Waste and Pollutant (GHG) Management Plan, Version 3, of June 2021. This Plan aims to improve on efficiency of fossil fuels use, optimize renewable energy use and manage resulting pollutants. Section 4 of this plan specifically deals with Pollutants.</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 developed an Environmental Policy, of 2018. This document clearly establishes a zero-burning policy in all SNL operations.</p>	Complied
7.11.2	<p>The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.</p>	<p>As part of its Health, Safety and Environment Manual, SNL has developed SOP 8: Fire Risk Management (ref. no. SNL-MNL-475-HSE-SOP8), which lays down measures to take in management of fires.</p>	Complied

	- Minor compliance -		
7.11.3	<p>The unit of certification engages with adjacent stakeholders on fire prevention and control measures.</p> <p>- Minor compliance -</p>	<p>SNL engages with local communities on fire prevention and control measures through public notices announcing dry season and advising to avoid bush burning in and around border fields. Public Notice of 20/01/2022 was seen during the audit. Additionally, SNL engages community members as town criers to inform adjacent local communities to avoid bush burning.</p>	Complied
<p>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.</p>			
7.12.1	<p>(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.</p> <p>A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.</p> <p>- Critical (Major) compliance -</p>	<p>Since the first planting was done in 1978, no new land clearing has been done since 2005. However, for its replanting initiative, SNL commissioned an independent HCV Assessment (Proforest) for both Ubima and Elele Estates:</p> <p>Assessment of High Conservation Values in SNL’s Ubima Oil Palm Estate, Rivers State, Nigeria, Full Assessment Report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor. Size of Assessment: 9.490 Ha, Total HCV management area: 35.9Ha.</p> <p>Assessment of High Conservation Values in SNL’s Elele Oil Palm Estate, Rivers State, Nigeria, Full Assessment report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor.</p>	Complied
7.12.2	<p>(C) HCVs, HCS forests and other conservation areas are identified as follows:</p> <p>- Critical (Major) compliance -</p> <p>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>For Elele:</p> <p>Assessment of High Conservation Values in SNL’s Elele Oil Palm Plantation, Rivers State, Nigeria. Final, Version 2, March 2017. Conducted by Proforest, PMB L76, Legon, Accra, Ghana, with Michael Abedi-Lartey as Lead Assessor, report date 15/02/2017.</p>	Complied

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		<p>HCV 1 present: but none are listed on the IUCN red list. Other HCVs identified: HCV 3 (swamp) and HCV 6 (shrine). Total conservation area is 158Ha.</p> <p>For Ubima:</p> <p>Assessment of High Conservation Values in SNL’s Ubima Oil Palm Estate, Rivers State, Nigeria, Full Assessment Report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor. HCVs present: HCV 3 (pocket wetlands, stretch forests at management staff quarters) and HCV 6 (Weyese shrine, Okubu shrine and Iyo shrine). Size of Assessment: 9.490 Ha, Total HCV management area: 35.9Ha.</p>	
	<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>First planting was done in 1978 (for Ubima Estate) and 1985 (for Elele Estate). No new planting has been done since November 2005.</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 consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>- Critical (Major) compliance -</p>	<p>SNL commissioned an independent HCV Assessment (Proforest) for both Ubima and Elele Estates:</p> <p>Assessment of High Conservation Values in SNL’s Ubima Oil Palm Estate, Rivers State, Nigeria, Full Assessment Report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor. Size of Assessment: 9.490 Ha, Total HCV management area: 35.9Ha.</p> <p>Assessment of High Conservation Values in SNL’s Elele Oil Palm Estate, Rivers State, Nigeria, Full Assessment report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor.</p> <p>The assessments did not find any high forest cover landscapes.</p>	<p>Complied</p>

7.12.4	<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>Based on the findings of the HCV assessments mentioned above, Proforest made Management recommendations for the HCVs that were identified (as shown in Table 9). SNL has thereafter developed an HCV action plan with objective: conservation and sustainable management of the pockets of swamps in the plantation.</p> <p>Actions/monitoring measures include: identify the sacred site in the HCV in Elele</p> <p>Eco-guards are employed to carry out daily monitoring of the HCVs. Consolidated daily reports were seen during the audit.</p> <p>Observations include: footpath, presence of animal, etc. e.g. monkey, owl, pied crow, harrier hawk, grey heron, cattle egret</p> <p>Eco-guards, are trained for proper execution of their activity.</p>	Complied
7.12.5	<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 agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p> <p>- Minor compliance -</p>	<p>SNL commissioned an independent HCV Assessment (Proforest) for both Ubima and Elele Estates:</p> <p>Assessment of High Conservation Values in SNL’s Ubima Oil Palm Estate, Rivers State, Nigeria, Full Assessment Report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor.</p> <p>Assessment of High Conservation Values in SNL’s Elele Oil Palm Estate, Rivers State, Nigeria, Full Assessment report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor.,</p> <p>Community representatives, government officials and civil society organisations were consulted throughout the assessment period, as evidenced in Section 5.7. meanwhile, Table 7 lists the different stakeholders that were consulted</p>	Complied
7.12.6	<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.</p>	<p>SNL has recruited and trained eco-guards from local communities to ensure proper monitoring of all incidents and sightings of RTE species.</p>	Complied

	<p>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>Eco-guards generate daily reports and consolidate them into monthly reports. Monitoring reports were seen during the audit.</p> <p>Additionally, in its efforts to raise awareness about RTE species, SNL places signboards at key point on the estates, and educates its entire labour force on the importance and protection of RTE species.</p>	
7.12.7	<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 recruited and trained eco-guards from local communities to ensure proper monitoring of all incidents and sightings of RTE species. Eco-guards generate daily reports and consolidate them into monthly reports. Monitoring reports were seen during the audit.</p> <p>Observations made in their reports include: footpath, presence of animal, etc. e.g. monkey, owl, pied crow, harrier hawk, grey heron, cattle egret</p>	Complied
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>	<p>No new land clearing has been done since November 2005. First planting was done in Ubima in 1978, and in Elele in 1985</p>	Complied

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2021** for **Siat Nigeria Limited (SNL)** 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 data 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 **2021** for **Siat Nigeria Limited (SNL)** and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	1.46
PKO	1.99

Extraction	%
OER	15.4
KER	4.08

Production	t/yr
FFB Process	95,663.10
CPO Produced	14,731
PKO Produced	3,906

Land Use	Ha
OP Planted Area	15,423.00
OP Planted on peat	0.00
Conservation (forested)	323.20
Conservation (non-forested)	12.00
Total	15,758.20

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	77,966.11	1.09	0.00	0.00	0.00	0.00	77,966.11	1.09
CO ₂ Emission from fertilizer	75.18	0.00	0.00	0.00	0.00	0.00	75.18	0.00
NO ₂ Emission	7.30	0.00	0.00	0.00	0.00	0.00	7.30	0.00
Fuel Consumption	1,649.56	0.02	0.00	0.00	0.00	0.00	1,649.56	0.02
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sink								
Crop Sequestration	-73,901.53	-1.03	0.00	0.00	0.00	0.00	-73,901.53	-1.03
Conservation Sequestration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	5,796.61	0.08	0.00	0.00	0.00	0.00	5,796.61	0.08

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	18,751.59	0.20
Fuel Consumption	1,296.20	0.01
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	-616.97	-0.01
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	19,430.92	0.20

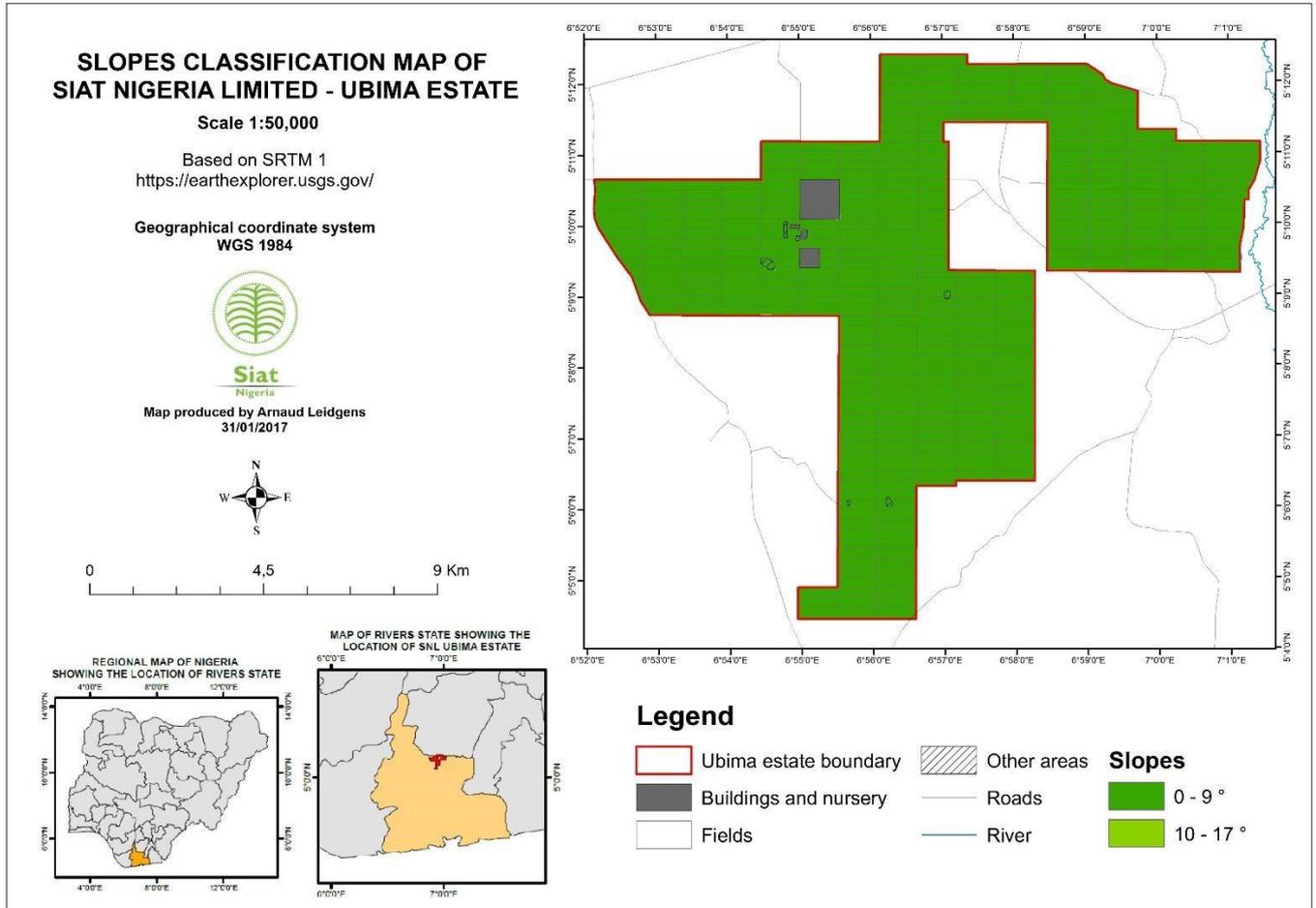
Summary of Kernel Crusher Emission and Credit

Emissions	tCO ₂ e
PK from own mill	8,408.04
PK from other source	2,740.08
Fuel Consumptions	343.71
Total Crusher emissions	11,491.83

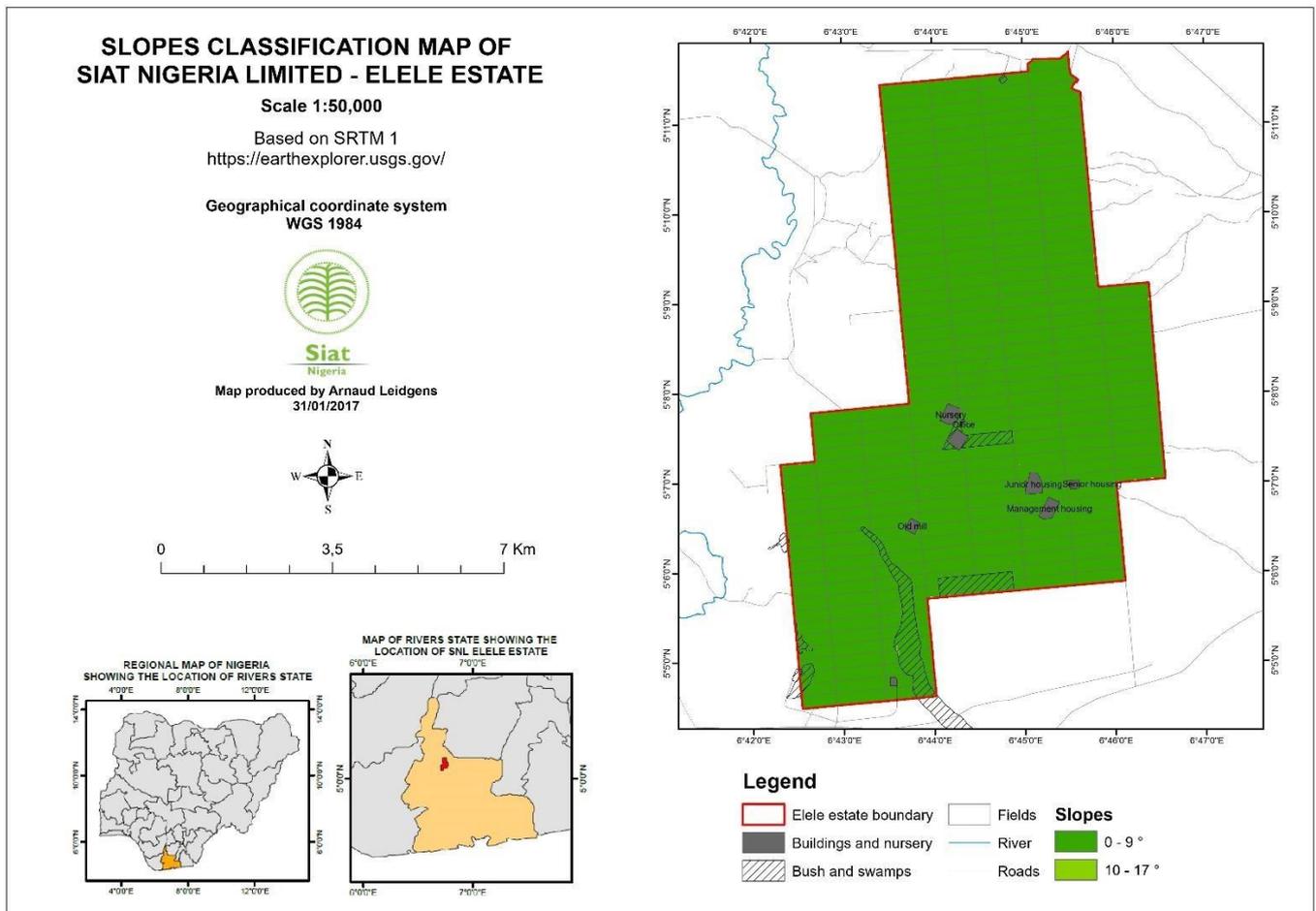
Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0
Divert to anaerobic diversion (%)	100

POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	100
Divert to methane captured (flaring) (%)	0
Divert to methane captured (energy generation) (%)	0

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
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CSPO	Certified Sustainable Palm Oil
CSPKO	Certified Sustainable Palm Kernel Oil
EFB	Empty Fruit Bunch
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
FPIC	Free, Prior, Informed and Consent
GAP	Good Agricultural Practice
GHG	Greenhouse Gas
GMP	Good Manufacturing Practice
GPS	Global Positioning System
HCV	High Conservation Value
IPM	Integrated Pest Management
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
MB	Mass Balance
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
OER	Oil Extraction Rate
OSH	Occupational Safety and Health
PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
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