

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

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

Client Company Name / Parent Company: SD Guthrie Berhad
Client Company / Parent Company Address: New Britain Palm Oil Limited
Certification Unit: Numundo Palm Oil Mill Location of Certification Unit: 3.5KM Bebere Road, Bebere Plantation, Mosa, New Britain Province, Papua New Guinea
Date of Final Report: 11/11/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad)		
RSPO Membership Number	1-0008-04-000-00	Membership Approval Date	07/09/2004
Address	Level 11, Main Block, Plantation Tower, No 2, Jalan PJU 1A/7, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	New Britain Palm Oil Limited – Numundo Palm Oil Mill		
Location / Address	3.5KM Bebere Road, Bebere Plantation, Mosa, New Britain Province, Papua New Guinea		
Website	www.sdguthrie.com		
Management Representative	Benjamin Osa	E-mail	benjamin.osa@sdguthrie.com
Telephone	+675 9852177	Facsimile	+675 9852003

2. Certification Information			
Certificate Number	RSPO 813446	Certificate Start Date	11/11/2024
Date of First Certification	11/11/2024	Certificate Expiry Date	10/11/2029
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
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. • Determination that the break from multi-mill are done correctly so the proper separation are established between previous certification and future certification 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input checked="" type="checkbox"/> Initial Assessment (Break From Multimill) <input type="checkbox"/> Annual Surveillance Assessment (ASA Choose an item.) <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"/> RSPO P&C 2018 for the Production of Sustainable Palm Oil <input checked="" type="checkbox"/> PNG & SI National Interpretation 2019 for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	80 mt/Hour
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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Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)
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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
C543037	MS1480:2019	DNV	17/10/2025
C543019	MS1480:2019	DNV	30/10/2025
C543026	MS1480:2019	DNV	01/11/2025
C503033	MS1480:2019	DNV	01/11/2025
C543041	MS1480:2019	DNV	01/11/2025
C543029	MS1480:2019	DNV	30/10/2025
C543009	MS1480:2019	DNV	18/10/2025
C859480GMP-01.2021	GMP + Feed Safety Assurance	Control Union Certified	19/08/2024
C861486GMP-01.2021	GMP + Feed Safety Assurance	Control Union Certified	19/08/2024

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Numundo POM	Haella Plantation, Haella, West New Britain, Papua New Guinea	5°31'25.09"S	150° 2'3.28"E
Tamare Estate	Silovuti, West New Britain, Papua New Guinea	5°37'20.40"S	149°44'1.08"E
Ove Estate	Silovuti, West New Britain, Papua New Guinea	5° 34' 48.36"S	149° 41' 39.84"E
Daliavu Estate	Kulu, West New Britain, Papua New Guinea	5° 34' 18.56"S	150° 01' 21.42"E
Sapuri Estate	Kulu, West New Britain, Papua New Guinea	5° 34' 11.14"S	149° 59' 34.72"E
Healla / Tili Estate	Haella Plantation, Haella, West New Britain, Papua New Guinea	5° 31' 16.57"S	150° 2' 55.536"E
Garu Estate	Haella Plantation, Haella, West New Britain, Papua New Guinea	5° 30' 46.42"S	149° 59' 34.72"E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No			<input type="checkbox"/> Yes	
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Tamare Estate	1,800.14	868.00	715.10	3,383.24	53.21
Ove Estate	2,375.50	0.00	1,166.50	3,542.00	67.07
Daliavu Estate	2,052.70	0.00	425.50	2,478.20	82.83
Sapuri Estate	1,773.40	0.00	407.50	2,180.90	81.32
Healla / Tili Estate	2,815.60	67.19	1,276.31	4,159.10	67.70
Garu Estate	2,217.20	596.00	551.20	3,364.40	65.90
Total	13,034.54	1,531.19	4,542.11	19,107.84	68.22

Note: Hectarage was based on recent GPS verification from TSD dated January 2024

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Tamare Estate	0.00	1,800.14	0.00	0.00	1,800.14	0.00
Ove Estate	0.00	1,212.30	1,163.20	0.00	2,375.50	0.00
Daliavu Estate	852.50	204.90	574.90	420.40	1,200.20	852.50
Sapuri Estate	334.99	0.00	1,438.41	0.00	1,438.41	334.99
Healla / Tili Estate	649.60	1,425.00	454.00	287.00	2,166.00	649.60
Garu Estate	625.80	1,144.60	0.00	446.80	1,591.40	625.80
Total (ha)	2,462.89	5,786.94	3,630.51	1,154.20	10,571.65	2,462.89

Note: Only Mature area is considered as production area

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Sept 2023 – Aug 2024)	Actual (Aug 2023 – July 2024)		Forecast (Nov 2024 – Oct 2025)
		Previous license period (Aug 2023)	Current license period (Sept 2023 – July 2024)	
Tamare Estate	68,824.22	1493.52	19802.42	41,072.94
Ove Estate	43,252.46	4099.96	31104.26	56,877.22

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Daliavu Estate	21,498.34	1789.08	15777.90	20,372.79
Sapuri Estate	34,264.45	3587.50	22278.82	27,622.27
Healla / Tili Estate	51,100.47	3623.34	38818.97	49,058.22
Garu Estate	37,199.54	2505.90	25659.92	35,789.00
Total	256,139.48	170,541.59		230,792.44

Note: In 2023, NBPOL's RSPO Certification (RSPO728122) was under a multi-mill structure, encompassing Mosa POM, Kumbango POM, Kapiora POM, Waraston POM, and Numundo POM. However, starting in 2024, each mill transitioned to a single-mill certification with its own designated supply base. For Numundo POM, both estimated and actual data have been verified, now progressing under Initial Assessment Verification (IAV). Verification was completed through PalmTrace and Mass Balance Sheet records, with all findings in order.

8. Summary of Certified Tonnage of FFB (from other certified unit(s))

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Sept 2023 – Aug 2024)	Actual (Aug 2023 – July 2024)		Forecast (Nov 2024 – Oct 2025)
		Previous license period (Aug 2023)	Current license period (Sept 2023 – July 2024)	
Certified Smallholders		7267.52	42942.67	
Total		50,210.19		

Note: Crop diversion from other certified unit(s) within the same management under NBPOL and Certified Smallholders. Data was cumulative and details has been verified with the FFB Supplier Data. In 2023, NBPOL's RSPO Certification (RSPO728122) was under a multi-mill structure, encompassing Mosa POM, Kumbango POM, Kapiora POM, Waraston POM, and Numundo POM. However, starting in 2024, each mill transitioned to a single-mill certification with its own designated supply base. For Numundo POM, both estimated and actual data have been verified, now progressing under Initial Assessment Verification (IAV). Verification was completed through PalmTrace and Mass Balance Sheet records, with all findings in order.

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)

Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Sept 2023 – Aug 2024)	Actual (Aug 2023 – July 2024)		Forecast (Nov 2024 – Oct 2025)
		Previous license period (Aug 2023)	Current license period (Sept 2023 – July 2024)	
N/A	-	-	-	-
Total	-	-		-

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	Aug 2023	24366.82	0.00	24366.82

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2	Sept 2023	20553.44	0.00	20553.44
3	Oct 2023	24684.84	0.00	24684.84
4	Nov 2023	19975.36	0.00	19975.36
5	Dec 2023	19172.84	0.00	19172.84
6	Jan 2024	20327.54	0.00	20327.54
7	Feb 2024	15945.11	0.00	15945.11
8	Mar 2024	20783.00	0.00	20783.00
9	Apr 2024	17173.24	0.00	17173.24
10	May 2024	7483.44	0.00	7483.44
11	June 2024	17996.32	0.00	17996.32
12	July 2024	12289.83	0.00	12289.83
TOTAL		220,751.78	0.00	220,751.78

Note: In 2023, NBPOL's RSPO Certification (RSPO728122) was under a multi-mill structure, encompassing Mosa POM, Kumbango POM, Kapiora POM, Waraston POM, and Numundo POM. However, starting in 2024, each mill transitioned to a single-mill certification with its own designated supply base. For Numundo POM, both estimated and actual data have been verified, now progressing under Initial Assessment Verification (IAV). Verification was completed through PalmTrace and Mass Balance Sheet records, with all findings in order.

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (Sept 2023 – Aug 2024)	Actual (Aug 2023 – July 2024)		Forecast (Nov 2024 – Oct 2025)
	Previous license period (Aug 2023)	Current license period (Sept 2023 – July 2024)	
FFB	FFB		FFB
256,139.48 mt	24,366.82 mt	196,384.96 mt	230,792.44 mt
	TOTAL	220,751.78 mt	
CPO (OER: 20.95%)	CPO (OER: 20.06%)		CPO (OER: 20.30%)
53,661.00 mt	4,887.24 mt	39,856.59 mt	46,851.00 mt
	TOTAL	44,743.83 mt	
PK (KER: 5.89%)	PK (KER: 5.23%)		PK (KER: 5.79%)
15,087.00 mt	1,273.64 mt	10,966.64 mt	13,363.00 mt
	TOTAL	12,240.28 mt	

Note: In 2023, NBPOL's RSPO Certification (RSPO728122) was under a multi-mill structure, encompassing Mosa POM, Kumbango POM, Kapiora POM, Waraston POM, and Numundo POM. However, starting in 2024, each mill transitioned to a single-mill certification with its own designated supply base. For Numundo POM, both estimated and actual data have been verified, now progressing under Initial Assessment Verification (IAV). Verification was completed through PalmTrace and Mass Balance Sheet records, with all findings in order.

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10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	Aug 2023	4887.24	1273.64
2	Sept 2023	4200.05	1064.95
3	Oct 2023	5084.48	1354.21
4	Nov 2023	4111.77	1117.26
5	Dec 2023	4366.34	1276.22
6	Jan 2024	4242.00	1171.00
7	Feb 2024	3056.93	831.08
8	Mar 2024	4121.97	1170.84
9	Apr 2024	3465.46	954.44
10	May 2024	1421.65	403.14
11	June 2024	3388.56	933.38
12	July 2024	2397.38	690.12
TOTAL		44,743.83	12,240.28

Note: In 2023, NBPOL's RSPO Certification (RSPO728122) was under a multi-mill structure, encompassing Mosa POM, Kumbango POM, Kapiora POM, Waraston POM, and Numundo POM. However, starting in 2024, each mill transitioned to a single-mill certification with its own designated supply base. For Numundo POM, both estimated and actual data have been verified, now progressing under Initial Assessment Verification (IAV). Verification was completed through PalmTrace and Mass Balance Sheet records, with all findings in order.

11. Summary of Actual Volume sold					
Current License period (Sept 2023 – July 2024)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	30,024.21	0.00	0.00	0.00	30,024.21
PK (MT)	11,355.51	0.00	0.00	0.00	11,355.51
Credits	0.00	0.00	0.00	0.00	0.00
Previous License period (Aug 2023)					
CPO (MT)	0.00	0.00	0.00	0.00	0.00
PK (MT)	0.00	0.00	0.00	0.00	0.00
Credits	0.00	0.00	0.00	0.00	0.00

Note: In 2023, NBPOL's RSPO Certification (RSPO728122) was under a multi-mill structure, encompassing Mosa POM, Kumbango POM, Kapiora POM, Waraston POM, and Numundo POM. However, starting in 2024, each mill transitioned to a single-mill certification with its own designated supply base. For Numundo POM, both estimated and actual data have been verified, now progressing under Initial Assessment Verification (IAV). Verification was completed through PalmTrace and Mass Balance Sheet records, with all findings in order.

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11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	Buyer A	TRXXXXXXX	30024.21	11355.51
TOTAL			30,024.21	11355.51

Note: In 2023, NBPOL's RSPO Certification (RSPO728122) was under a multi-mill structure, encompassing Mosa POM, Kumbango POM, Kapiora POM, Waraston POM, and Numundo POM. However, starting in 2024, each mill transitioned to a single-mill certification with its own designated supply base. For Numundo POM, both estimated and actual data have been verified, now progressing under Initial Assessment Verification (IAV). Verification was completed through PalmTrace and Mass Balance Sheet records, with all findings in order.

Data was checked based on Palm Trace and Mass Balance Sheet for period 2023 and 2024

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)
N/A	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A

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

Note: N/A

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
N/A	N/A	N/A	N/A
TOTAL			N/A

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (N/A)			Actual (N/A)			Forecast (N/A)		
	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			-			-			-
IS-CSPO	-	-		-	-		-	-	

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IS-CSPKO	-	-		-	-		-	-	
IS-CSPKE	-	-		-	-		-	-	
CSPK	-	-		-	-		-	-	

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)
-	-	-	-	-	-	-
TOTAL		-	-	-	-	-

Note: 1 mt = 1 credit

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPKO	CSPK	IS-CSPKE	IS-CSPKE
Current License period (-)							
Credits				-	-	-	-
Physical	-	-	-				
Previous License period (-)							
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)
-	-	-	-	-	-	-	-
TOTAL			-	-	-	-	-

Note:

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: Dr. 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 **19-23/08/2024**. The audit programme is included as Section 2.3. 30 days prior to audit, public notification posted in the BSI website as per the following link:

[RSPO Public Notification IAV Numundo Mill English rev01.pdf](#)

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

The Critical NC close out remote assessment was conducted on **02/11/2024**. 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. RSPO P&C 2018 for Production of Sustainable Palm Oil 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 Certification Units 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 (IAV)	Year 2 (ASA1)	Year 3 (ASA2)	Year 4 (ASA3)	Year 5 (ASA4)
Numundo POM	✓	✓	✓	✓	✓
Tamare Estate		✓		✓	
Ove Estate	✓		✓		✓
Daliavu Estate	✓	✓	✓		✓
Sapuri Estate	✓	✓		✓	✓
Healla / Tili Estate	✓		✓	✓	✓
Garu Estate		✓	✓	✓	

Tentative Date of Next Visit: August 18, 2025 - August 22, 2025

Total Number of Mandays: 15 Mandays

2.2 BSI Assessment Team

Name	Role	Competency
Nor Halis Abu Zar (NHA)	Team Leader	<p>Education: Bachelor of Science, Plantation Technology and Management, graduated from UiTM in 2012 and Diploma In Plantation and Industry Management from UiTM in 2009.</p> <p>Work Experience: He started his career as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day-to-day plantation operations. In his career at Kulim Plantation. He had accumulated more than 6 years of sustainability implementation experience. He is a qualified Lead Auditor for MS2530:2013 and RSPO Auditor for ENV and OSH and has accumulated more than 500 audit days throughout his current career as the auditor for multiple disciplines covering Malaysia.</p> <p>Training attended: He has completed RSPO P&C Lead Auditor Course in Oct 2020, Refresher RSPO P&C Lead Auditor Course in May 2022, RSPO ISH Standard 2019 in December 2021, RSPO SCC 2020 in September 2022, QMS 9001:2015 Lead</p>

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		<p>Auditor Course in April 2019, OSH 45001:2018 Lead Auditor Course in June 2021, IMS (ISO 9001:2015 & ISO 14001:2015) Lead Auditor Course, HCV & HCS Training in August 2022, MSPO 2530:2013 Lead Auditor Course in February 2019, MSPO SCCS Auditor in February 2019 and also trained in SMETA Requirement Training on May 2021 & ISH Training by RSPO in August 2023</p> <p>Language proficiency: Bahasa Malaysia and English.</p> <p>Aspect covered in this audit: <input checked="" type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Valence Shem (VSH)	Team Member	<p>Education: BTech (Hons) Bachelor’s Degree in Industrial Technology, University of Science Malaysia</p> <p>Work Experience: 9 years working experience in oil palm plantation industry Management system auditing since 2009 for various standards such as ISO 140001, RSPO P&C, RSPO SCCS, MSPO and SMETA</p> <p>Training attended:</p> <ul style="list-style-type: none"> • ISO 14001 Lead Auditor Course • ISO 9001 Lead Auditor Course • Endorsed RSPO P&C Lead Auditor Course • Endorsed RSPO SCCS Lead Assessor Course • MSPO Awareness Training • ISO 45000 Lead Auditor Course • SMETA Auditor training • HCV-HCS training • RSPO-endorsed RSPO ISH Standard 2019 Lead Auditors Course <p>Language proficiency: English and Bahasa Malaysia</p> <p>Aspect covered in this audit: <input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Mohd Razaleigh Mohamad (MRM)	Team Member	<p>Education: Holds a Bachelor Degree in Plantation Management and Agrotechnology, University Technology Mara (UiTM).</p> <p>Work Experience: He has 5 years’ experience in Oil Palm Estate Management with Tradewinds Plantation Berhad. The last position held was Senior Assistant Manager. He has more than 4 years of experience in Third Party Certification Audit with Control Union (M) Sdn Bhd for RSPO P&C, MSPO</p>

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		<p>P&C and GLOBALG.A.P. IFA Fruits and Vegetables. Qualified as RSPO Lead Auditor and approved to conduct Environmental and Social elements.</p> <p>Training attended:</p> <p>He has completed ISO 9001:2015 Lead Auditor Course, ISO14001:2015 Lead Auditor Course, ISO45001:2018 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed MSPO P&C Lead Auditor Course, Social Accountability SA8000 Auditor Course, RSPO Independent Smallholder (IHS) Auditor Training and Endorsed RSPO P&C and SCCS Refresher Training.</p> <p>Language proficiency: Bahasa Malaysia and English.</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
<p>Dr. Suhaili Bin Sahari</p>	<p>Independent Peer Reviewer</p>	<p>Education:</p> <p>Graduated from University Technology Mara (UiTM), Malaysia in Diploma in Science in 1990. He furthers his first degree in B.Sc (Hons) in Chemistry with Industrial Chemistry in 1995 from Liverpool University, England. He later advances his study in Master in Business Administration (General) in 2002 and graduated in 2005 from University of Multimedia, Malaysia. Completed his PhD from University Science Islam Malaysia (Faculty of Economy and Muamalat - Management) under the supervision of previous University Vice Chancellor Dato’ Mohd Muda.</p> <p>Work Experience:</p> <p>Worked with Hong Leong Group of Companies as a production executive cum TQM facilitator and continues to advance in his career as a manager and senior manager in management, production, training and quality for more than 11 years. During his tenure with Hong Leong Group of Companies, he heavily involved in strategic management decision issues such as developing SWOT analysis, Vision, Mission, Business and Corporate Strategy formulation, Acquisition and restructuring strategies. Strategic actions and implementation etc. Then he joint Kumpulan Guthrie and Sime Darby Group of Companies for more than 7 years as a manager, heads of department and Assistant Vice President in management, quality and training. Part of his duty is to strategies the departmental vision; mission, critical success factors and action plan into actions and support the corporate strategic plan.</p> <p>Training attended:</p> <ol style="list-style-type: none"> 1) ISO 9001:2015 Lead Auditor and Internal Auditor 2) Occupation Health & Safety 3) ISO 14001:2015 Standard 4) RSPO Standards: RSPO P&C 2018 MY-NI 2019 5) MSPO Standards: MS 2530:2013 part 1, 2 , 3 and 4 6) Problem Solving Technique: 8 D, ICC, QCC, Systematic PS 7) HACCP MS 1480:2019 8) GAP Standard: Global GAP, Euro GAP 9) ASI Peer Reviewer training

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Accompanying Persons:

Name	Role
Max Muakul Kuduk (MK)	Local technical expert and translator. He holds a Master of Science Majoring in Modern Botanical Methods and a Bachelor of Science Majoring in Plant Science. He has experience in environmental and health & safety auditing. He has conducted conservation assessment for oil palm industry. His roles is as technical expert during the audit.
Alice Topa (AT)	He holds a Master of Environment Management: The University of Queensland, Australia and Bachelor of Tropical Agriculture, University of Vudal, PNG. skilled and experienced in environment sustainability and, health and safety program management and monitoring, implementing legal and international standard audits such as Roundtable Sustainable Palm Oil (RSPO) and ISO 14001 (Environment Management Systems) standards.

2.3 Assessment Plan

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

Date	Time	Subjects	NHA	VSH	MRM	MK	AT
07/08/2024 – 08/08/2024	-	Auditors Travel From KL to PNG	√	√	√	-	-
Monday 19/08/2024 Numundo POM	0830 - 0900	Opening Meeting: - Opening Presentation by Audit Team Leader. - Confirmation of assessment scope and finalize Audit plan (including stakeholder’s consultation).	√	√	√	√	√

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Date	Time	Subjects	NHA	VSH	MRM	MK	AT
	0900 - 1200	<p>Inspection: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, Lab, weighbridge and palm product storage area, etc.</p> <p>Meeting with Stakeholder (Government, village rep., smallholders, Union Leader, contractor etc)</p> <p>Supply chain requirements for POM</p> <ul style="list-style-type: none"> • SCCS Module • Internal Audit • Outsourcing activities • Purchasing and Goods In • Sales and Goods Out - Outsourcing Activities • Record keeping - Extraction Rate • Processing • Registration of transaction – Claims • Rules on market communication and claim 	√	√	√	√	√
	1230 - 1330	Lunch Break	√	√	√	√	√
	1330 – 1630	Document review P1 – P7: Document Review P1 – P7: SOPs, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation.	√	√	√	√	√
	1630 - 1700	Interim Closing Briefing	√	√	√	√	√
Tuesday 20/08/2024 Ove Estate	0830 - 1230	<p>Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, waste management, worker housing, clinic, Landfill etc.</p> <ul style="list-style-type: none"> • Meeting with Stakeholder (Government, village rep., smallholders, Union Leader, contractor etc) 	√	√	√	√	√
	1230-1330	Lunch Break	√	√	√	√	√

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Date	Time	Subjects	NHA	VSH	MRM	MK	AT
	1330 – 1630	Document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	✓	✓	✓	✓	✓
	1630 - 1700	Interim Closing Briefing	✓	✓	✓	✓	✓
Wednesday 21/08/2024 Daliavu Estate	0830 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, waste management, worker housing, clinic, Landfill etc. Meeting with Stakeholder (Government, village rep., smallholders, Union Leader, contractor etc)	✓	✓	✓	✓	✓
	1230-1330	Lunch Break	✓	✓	✓	✓	✓
	1330 – 1630	Document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	✓	✓	✓	✓	✓
	1630 - 1700	Interim Closing Briefing	✓	✓	✓	✓	✓
Thursday 22/08/2024 Healla Estate	0830 - 1300	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, waste management, worker housing, clinic, Landfill etc. • Meeting with Stakeholder (Government, village rep., smallholders, Union Leader, contractor etc)	✓	✓	✓	✓	✓
	1300 - 1400	Lunch Break	✓	✓	✓	✓	✓

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Date	Time	Subjects	NHA	VSH	MRM	MK	AT
	1400 - 1600	Document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	√	√	√	√	√
	1600 - 1700	Interim Closing Briefing	√	√	√	√	√
Friday 23/08/2024 Sapuri Estate	0830 - 1300	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, waste management, worker housing, clinic, Landfill etc. Meeting with Stakeholder (Government, village rep., smallholders, Union Leader, contractor etc)	√	√	√	√	√
	1300 - 1400	Lunch Break	√	√	√	√	√
	1400 - 1600	Document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	√	√	√	√	√
	1600 - 1700	Audit team discussion & Closing Meeting	√	√	√	√	√
31/08/2024	-	Auditor Travel Back to KL	√	√	√	-	-

Major NC Close Out – Conduct Together with LA from Mosa POM and Kumbango POM

Date	Time	Subjects	MRM	NHA	MK
Saturday 02/11/2024	8.00 am (KL Time) 10.00 am (PNG Time)	Opening Meeting via Microsoft Teams	√	√	√

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Date	Time	Subjects	MRM	NHA	MK
Mosa POM & Supply Bases Numundo POM & Supply Bases Kumbango POM & Supply Bases	8.30 am (KL Time)	Verification on previous Major NC:	√	√	√
	10.30 am (PNG Time)	Mosa POM <ul style="list-style-type: none"> • 2535169-202408-M1 (3.6.1) • 2535169-202408-M2 (3.8.11) Numundo POM <ul style="list-style-type: none"> • 2535204-202408-M1 (3.6.1) • 2535204-202408-M2 (GCC 4.3) • 2535204-202408-M3 (6.6.2) Kumbango POM <ul style="list-style-type: none"> • 2538795-202408-M1 (3.6.3) • 2538795-202408-M2 (1.1.4) Site observation, workers interview (individual and group session) if necessary (Via Microsoft Teams & Video Call) Document review – implemented evidence			
	15.00 pm (KL Time)	Closing Meeting	√	√	√
	17.00 am (PNG Time)				

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	<p>SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad) TBP has included all its operating units in Malaysia, Indonesia, Papua New Guinea and Solomon Island. Refer to the Time Bound Plan table.</p> <p>On 16/01/2020, SD Guthrie Berhad (Formerly known as SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad)) under its subsidiary Sime Darby Plantation Investment (Liberia) Pte Ltd has completed its disposal of its entire interest in Sime Darby Plantation (Liberia) Inc (Sime Darby Plantation – Liberia) to Mano Palm Oil Industries Ltd (MPOI):</p> <p>https://www.sdguthrie.com/sime-darby-plantation-completes-the-divestment-of-its-liberia-operations/</p>	Complied
<p>Have all the estates and mills certified within five (5) years after obtaining RSPO membership?</p> <p>If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021</p>	<p>Generally, all estates and mills excepted stated below or in the TBP are certified with RSPO. Some units with exemption cases such as poor financial or sold as property development has been taken out from the certification unit. In Malaysia, Pekaka Mill is being mothballed and all the supply bases certified to it (Pekaka Estate; Ruai Estate, Dulang Estate, Paroh Estate & Chartquest Estate) has been transferred to SOU Lavang while for Bintang Oil Mill, SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad) acquired Bintang Palm Oil Mill in Johor in April 2017. As of Dec 2017, the selling off process of this mill is being initiated hence the RSPO certification process for Bintang Oil Mill is being put on hold and on 01/10/2018, the mill has completed the selling off transaction. In Indonesia, PT Mitral Austral Sejahtera (MAS) was sold and currently SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad) have no control in the management. Refer TBP approval dated 13/07/2023.</p>	Complied
<p>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.</p> <p>If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.</p>	<p>There are no new acquisitions. There is new propose on 2024. Land legalization still in progress dated approval by RSPO on 13 Julai 2023 for these Estate.</p> <ol style="list-style-type: none"> Ladang Panjang Estate-1,796.19 ha Rantau Panjang Estate, Napal Estate / Karang Ringin Estate- 1,843.73 ha. Mangun Jaya Estate- 1,398.55 ha Sungai Jernih Estate- 851.57 ha Pelanjau Estate (PT BAL) & Beturus Estate (PT BAL)- 4,071.76ha Karya Palma Estate (PT SNP)-476.70 Ha West and East Estate- 1,452.93 ha 	Complied

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<p>Any deviations from the maximum periods requires approval by the RSPO Secretariat.</p>	<p>Although there is deviation has been identified at those Indonesia management units but it has been justified and approved by RSPO Secretariat on 13/07/2023 that these units are still awaiting to receive land titles.</p>	<p>Complied</p>
<p>Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?</p>	<p>Indonesia - PT Swadaya Andika: Mill closed down and all the supply bases was transferred to Rantau Mill - PT Laguna Mandiri. The Selabak Est, Randi Est, Sangkoh Est, Lanting Est is currently under PT Laguna Mandiri - Rantau Factory certification. PT Mitral Austral Sejahtera: The properties were sold and currently SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad) have no control in the management. The property was disposed on 25/06/2019 and an official letter on disposal of PT MAS was sent to RSPO Secretariat on 27/06/2019.</p> <p>Malaysia - Pekaka Mill is being mothballed in year 2018 and all the certified supply base Pekaka Estate; Ruai Estate, Dulang Estate, Paroh Estate & Chartquest Estate has been transferred to SOU Lavang. Bintang Oil Mill: SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad) acquired Bintang Palm Oil Mill in Johor in April 2017. As at Dec 2017, the selling off process of this mill is being initiated hence the RSPO certification process for Bintang Oil Mill is being put on hold. As at 01/10/2018, the mill has completed the selling off transaction.</p> <p>Papua New Guinea - Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd: The Remediation and Compensation Process is at the submission of Compensation Plan. RSPO Main Assessment is planned on 10-14 March as public Notification letter: www.rspo.org/certification/public-announcement</p> <p>For Liberia operations: As at 16/01/2020, SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad) under its unit Sime Darby Plantation Investment (Liberia) Pte Ltd has completed its disposal of its entire interest in Sime Darby Plantation (Liberia) Inc (Sime Darby Plantation Liberia) to Mano Palm Oil Industries Ltd (MPOI): https://www.sdguthrie.com/sime-darby-plantation-completes-the-divestment-of-its-liberia-operations/</p> <p>ACOP 2020 has been cross-referenced as below: www.rspo.org/members/29</p>	<p>Complied</p>
<p>Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised</p>	<p>Although there are lapses has been identified at those Indonesia management units, but it has been justified and approved by the RSPO Secretariat on 13/07/2023 that these units are still awaiting to receive land titles.</p>	<p>Complied</p>
<p>Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed</p>	<p>No fundamental failure. Both Liberia and Indonesia (PT Mitral Austral Sejahtera) have been excluded in the latest TBP as these 2 assets were disposed.</p>	<p>Complied</p>

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with implementation of the plan? If yes a Major non-compliance shall be raised		
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.	Based on the time-bound plan, it was not identified that those uncertified units are due to RaCP. Mainly are due to awaiting to receive land titles at the Indonesia management units. Refer TBP approval dated 13/07/2023.	Complied
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	<p>New plantings within SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad) that have completed NPP notification.</p> <ol style="list-style-type: none"> 1. NBPOL (Poliamba Limited) 23/05/2020 – no comments https://rspo.org/public-consultation/sime-darby-plantation-berhad-nbpol-poliamba-limited/ 2. NBPOL (Guadalcanal Plain Palm Oil Ltd) 06/04/2018 – no comments https://rspo.org/public-consultation/new-britain-palm-oil-a-subsidiary-of-sime-darby-plantation-bhd-guadalcanal-plain-palm-oil-ltd/ 3. NBPOL (Ragu Agri Industries Limited) 29/01/2018 – no comments https://rspo.org/public-consultation/nbpol-ramu-agri-industries-ltd/ 4. NBPOL (Ragu Agri Industries Limited) 02/09/2016 – no comments https://rspo.org/public-consultation/new-britain-palm-oil-ltd-ramu-agri-industries-limited/ 5. NBPOL (Higaturu Oil Palms) 21/06/2016 – no comments https://rspo.org/public-consultation/new-britain-palm-oil-ltd-higaturu-oil-palms/ 6. NBPOL (Poliamba Limited – Lamawan) 07/04/2014 – no comments captured in RSPO website https://rspo.org/public-consultation/nbpol-poliamba-limited-lamawan-png/ 7. NBPOL (Poliamba Limited – Lamendauen) 07/04/2014 – no comments captured in RSPO website https://rspo.org/public-consultation/nbpol-poliamba-limited-lamendauen-png/ 	Complied

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	<p>8. NBPOL (Roka Mini estate) 04/11/2013 – no comments captured in RSPO website https://rspo.org/public-consultation/new-britain-palm-oil-ltd-roka-mini-estate/</p> <p>9. NBPOL (J estate) 01/11/2013 – no comments captured in RSPO website https://rspo.org/public-consultation/new-britain-palm-oil-ltd-j-estate/</p> <p>10. NBPOL (Higaturu Oil Palm) 14/12/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/new-britain-palm-oil-limited-higaturu-oil-palm/</p> <p>11. NBPOL (Ramu Agri Industries Ltd) 06/03/2012 - no comments captured in RSPO website: https://rspo.org/public-consultation/rail-new-planting-assessment-call-for-comments/</p> <p>12. Sime Darby (Liberia) Plantation Inc 06/03/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment/</p> <p>13. Sime Darby (Liberia) Plantation Inc 06/03/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment-1/</p> <p>14. Sime Darby (Liberia) Plantation Inc 06/03/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment-2/</p> <p>Management units for 12 – 14 above were disposed</p>	
<p>Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.</p>	<p>No land conflicts. Both Liberia and Indonesia (PT Mitral Austral Sejahtera) have been excluded in the latest TBP as both sites was disposed.</p> <p>The RaCP tracker was checked. There are 21 Management units that have potential liabilities. There are some discrepancies between RaCP tracker and actual scenario due possibility of assets disposal. As per the data audited, there are 19 management units for the Indonesia Operations that requires LUCA. All LUCAs were submitted but the review was delayed due to change of RSPO reviewer. As of August 2023, 16 out of 19 management units in Indonesia operations completed LUCA review with</p>	<p>Complied</p>

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	<p>1 Concept note (covering all 19 affected manage units) has been endorsed by RSPO.</p> <p>As per Internal Audit conducted in 16-25 Oct 2023, and 13-17 Nov 2023, all issues of are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C.</p> <p>It has been further verified through RSPO complaint tracker, Internet (Media) which there is no complaint about land conflict has been lodge by stakeholders as at the day of audit.</p>	
<p>Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2</p>	<p>SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) have published Grievance mechanism that is applied to all management units. Disputes related to labor, stakeholders and communities are to be dealt using this mechanism.</p> <p>As per Internal Audit conducted in 16-25 Oct 2023, and 13-17 Nov 2023, no labour dispute issues reported.</p> <p>It has been further verified through RSPO complaint tracker, Internet (Media) which there is no complaint about labour dispute has been lodge by stakeholders as at the day of audit.</p> <p>SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) have published Grievance mechanism that is applied to all management units. Disputes related to labour, stakeholders and communities are to be dealt using this mechanism</p>	<p>Complied</p>
<p>Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1</p>	<p>SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad) maintains corporate governance to monitor and address any legal non-compliances. Through the published Code of Business Conduct and charters, the company is committed to delivery their business complying to the laws and regulations of the country.</p> <p>Under RSPO DSF, the latest registered complaint for SD was in 2017. No latest complaint case reported in DSF.</p>	<p>Complied</p>
<p>Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.</p>	<p>Yes. The sustainability unit has conducted internal audits the uncertified units and updated in the compliance status of uncertified management unit. There is no replacement of primary forest or HCV area and no new planting after January 1st 2010. The issue is mainly waiting for Land Titles. The last audit was conducted in 16-25 Oct 2023, and 13-17 Nov 2023. The Head of Sustainability has concluded in the uncertified unit compliance report that there is no land disputes and legal compliance is monitored during the internal audit as the positive assurance. HCV Assessment has been conducted for all SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad) operations since 2010, there has been no clearance of HCV areas after the HCV Assessment has been conducted and verified during</p>	<p>Complied</p>

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	the annual RSPO External and Internal Audit reports. The liability happened as there were no HCV Assessment done at the time of planting for the cases which were entered into the RACP process.	
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	No critical (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.	Complied
Have there been any stakeholder (including NGO) consultation conducted?	Respective sites maintained stakeholder engagements as part of the estates/mills operations. Especially in Indonesia, socialization of company.	Complied

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	Not applicable as there are no scheme smallholders or scheme outgrowers under the certification unit.	Not Applicable

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Approved Time Bound Plan

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
Manggala	Indonesia	Manggala Mill	13,836.00	Certified	N/A	23-Nov-10					
	Indonesia	Manggala -1 Estate	4,919.00	Certified	N/A	23-Nov-10					
	Indonesia	Manggala -2 Estate	4,922.00	Certified	N/A	23-Nov-10					
	Indonesia	Manggala -3 Estate	3,995.00	Certified	N/A	23-Nov-10					
Alur Dumai	Indonesia	Alur Dumai Mill	3,759.00	Certified	N/A	16-Jan-12					
	Indonesia	Alur Dumai Estate	3,759.00	Certified	N/A	16-Jan-12					
Teluk Siak	Indonesia	Teluk Siak Mill	11,555.31	Certified	N/A	11-Oct-11					
	Indonesia	Teluk Siak Estate	3,321.20	Certified	N/A	11-Oct-11					
	Indonesia	Pinang Sebatang Estate	3,799.21	Certified	N/A	11-Oct-11					
	Indonesia	Pinang Sebatang Estate	448.00	Not Certified	2023	N/A		Yes	2024	Land legalization process for 448 ha at Pinang Sebatang Estate is still in process.	13-Jul-23
	Indonesia	Aneka Persada Estate	4,434.90	Certified	N/A	11-Oct-11					
Blang Simpo	Indonesia	Blang Simpo Mill	8,777.22	Certified	N/A	3-May-13					
	Indonesia	Blang Simpo -1 Estate	3,460.06	Certified	N/A	3-May-13					
	Indonesia	Blang Simpo -2 Estate	2,677.83	Certified	N/A	3-May-13					
	Indonesia	Tamiang (PT PPP) Estate	1,451.99	Certified	N/A	3-May-13					
	Indonesia	Batang Ara (PT PSK) Estate	1,187.34	Certified	N/A	3-May-13					

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Teluk Bakau	Indonesia	Teluk Bakau Mill	13,317.81	Certified	N/A	11-Oct-11					
	Indonesia	Teluk Bakau Estate	4,025.07	Certified	N/A	11-Oct-11					
	Indonesia	Nusa Lestari Estate	3,456.74	Certified	N/A	11-Oct-11					
	Indonesia	Nusa Perkasa Estate	5,836.00	Certified	N/A	11-Oct-11					
Mandah	Indonesia	Mandah Mill	12,366.18	Certified	N/A	1-Apr-14					
	Indonesia	Mandah Estate	5,053.18	Certified	N/A	1-Apr-14					
	Indonesia	Rotan Semelur Estate	7,313.00	Certified	N/A	1-Apr-14					
Sungai Pinang	Indonesia	Sungai Pinang Mill	6.51	Certified	N/A	11-Sep-12					
	Indonesia	Sungai Pinang Estate	3,374.42	Certified	N/A	11-Sep-12					
	Indonesia	Bukit Pinang Estate	3,138.58	Certified	N/A	11-Sep-12					
Ladang Panjang	Indonesia	Ladang Panjang Mill	1,202.04	Certified	N/A	9-Jul-12					
	Indonesia	Ladang Panjang Estate	1,202.04	Certified	N/A	9-Jul-12					
	Indonesia	Ladang Panjang Estate	1,796.19	Not Certified	2023	NA		Yes	2024	Land legalization process for 1,796.19 ha is still in progress.	13-Jul-23
Rantau Panjang	Indonesia	Rantau Panjang Mill	10,139.91	Certified	N/A	16-Mar-12					
	Indonesia	Bumi Ayu Estate	2,960.98	Certified	N/A	16-Mar-12					
	Indonesia	Rantau Panjang Estate	2,679.74	Certified	N/A	16-Mar-12					
	Indonesia	Rantau Panjang Estate	1,843.73	Not Certified	2023	NA		Yes	2024	Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process.	13-Jul-23
	Indonesia	Napal Estate/Karang Ringin	4,359.74	Certified	N/A	16-Mar-12					

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	Indonesia	Napal Estate/Karang Ringin	1,843.73	Not Certified	2023	N/A		Yes	2024	Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process.	13-Jul-23
	Indonesia	Mangun Jaya Estate	139.45	Certified	N/A	16-Mar-12					
	Indonesia	Mangun Jaya Estate	1,398.55	Not Certified	2023	N/A		Yes	2024	Land legalization process of 1398.55 ha is still in process.	13-Jul-23
	Indonesia	Sungai Jernih Estate	851.57	Not Certified	2023	N/A		Yes	2024	Land legalization process of 851.57 ha is still in process.	13-Jul-23
Angsana	Indonesia	Angsana Mill	15,151.19	Certified	N/A	6-Jul-11					
	Indonesia	Angsana Estate	3,250.06	Certified	N/A	6-Jul-11					
	Indonesia	Gunung Sari Estate	2,826.94	Certified	N/A	6-Jul-11					
Mustika	Indonesia	Mustika Mill	14,840.76	Certified	N/A	3-Jul-13					
	Indonesia	Mustika Estate	3,648.74	Certified	N/A	3-Jul-13					
	Indonesia	Pantai Bonati Estate	2,534.00	Certified	N/A	6-Jul-11					
Gunung Aru	Indonesia	Gunung Aru Mill	12,740.54	Certified	N/A	5-Jul-11					
	Indonesia	Gunung Aru Estate	2,684.41	Certified	N/A	5-Jul-11					
	Indonesia	Gunung Kemas Estate	3,511.36	Certified	N/A	5-Jul-11					
	Indonesia	Laut Timur Estate	3,207.28	Certified	N/A	5-Jul-11					

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	Indonesia	Pantai Timur Estate	3,337.49	Certified	N/A	5-Jul-11					
Ungkaya	Indonesia	Ungkaya Mill	4,145.00	Certified	N/A	10-Jul-12					
	Indonesia	Ungkaya Estate	4,145.00	Certified	N/A	10-Jul-12					
Rantau	Indonesia	Rantau Mill	24,169.56	Certified	N/A	30-Dec-11					
	Indonesia	Rantau Estate	4,638.00	Certified	N/A	30-Dec-11					
	Indonesia	Matalok Estate	3,082.00	Certified	N/A	30-Dec-11					
	Indonesia	Selabak Estate (PT SAA)	3,757.67	Certified	N/A	16-Mar-12					
	Indonesia	Randi Estate (PT SAA)	2,882.98	Certified	N/A	16-Mar-12					
	Indonesia	Sangkoh Estate (PT SAA)	3,789.34	Certified	N/A	16-Mar-12					
	Indonesia	Lanting Estate (PT LMR)	3,249.27	Certified	N/A	16-Mar-12					
Betung	Indonesia	Betung Mill	7,579.57	Certified	N/A	1-Apr-14					
	Indonesia	Betung Estate	4,266.00	Certified	N/A	1-Apr-14					
	Indonesia	Sekayu Estate	3,313.57	Certified	N/A	1-Apr-14					
Bebunga	Indonesia	Bebunga Mill	14,274.77	Certified	N/A	16-Mar-12					
	Indonesia	Bebunga Estate	3,958.43	Certified	N/A	16-Mar-12					
	Indonesia	Bakau Estate	5,342.14	Certified	N/A	16-Mar-12					
	Indonesia	Sungai Cengal Estate	4,974.20	Certified	N/A	16-Mar-12					
Pondok Labu	Indonesia	Pondok Labu Mill	15,876.20	Certified	N/A	16-Mar-12					
	Indonesia	Pondok Labu Estate	3,569.53	Certified	N/A	16-Mar-12					
	Indonesia	Binturung Estate	4,072.01	Certified	N/A	16-Mar-12					
	Indonesia	Rampa Estate	3,656.20	Certified	N/A	16-Mar-12					
	Indonesia	Sesulung Estate	4,578.46	Certified	N/A	16-Mar-12					
Sekunyir	Indonesia	Sekunyir Mill	7,734.59	Certified	N/A	23-Nov-10					
	Indonesia	Sekunyir Estate	3,555.19	Certified	N/A	23-Nov-10					
	Indonesia	Seruyan Estate	4,179.40	Certified	N/A	23-Nov-10					
Sukamandang	Indonesia	Sukamandang Mill	14,779.92	Certified	N/A	5-Jul-11					
	Indonesia	Sukamandang Estate	3,936.56	Certified	N/A	5-Jul-11					
	Indonesia	Sapiri Estate	3,530.90	Certified	N/A	5-Jul-11					

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	Indonesia	Baras Danum Estate	3,664.60	Certified	N/A	5-Jul-11					
	Indonesia	Kuala Kuayan Estate	3,647.86	Certified	N/A	5-Jul-11					
Pematang	Indonesia	Pematang Mill	16,601.66	Certified	N/A	5-Jul-11					
	Indonesia	Pematang Estate	3,857.91	Certified	N/A	5-Jul-11					
	Indonesia	Kawan Batu Estate	4,400.00	Certified	N/A	5-Jul-11					
	Indonesia	Hatantiring Estate	3,811.00	Certified	N/A	5-Jul-11					
	Indonesia	Batang Garing Estate	4,532.75	Certified	N/A	5-Jul-11					
Lembiru	Indonesia	Lembiru Mill	9,409.07	Certified	N/A	3-Jul-14					
	Indonesia	Lembiru Estate	4,929.49	Certified	N/A	3-Jul-14					
	Indonesia	Awatan Estate	3,476.79	Certified	N/A	3-Jul-14					
	Indonesia	Pelanjau Estate (PT BAL)	1,002.79	Certified	N/A	3-Jul-19					
	Indonesia	Pelanjau Estate (PT BAL)	4,071.76	Not Certified	2023	N/A		Yes	2024	Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process	13-Jul-23
	Indonesia	Beturus Estate (PT BAL)	4,071.76	Not Certified	2023	N/A		Yes	2024	Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process	13-Jul-23
	Indonesia	Karya Palma Estate (PT SNP)	476.70	Not Certified	2023	N/A		Yes	2024	Land legalization process for 476.70 ha is still in process.	13-Jul-23
Bukit Ajong	Indonesia	Bukit Ajong Mill	11,498.82	Certified	N/A	18-Oct-10					
	Indonesia	West Estate	4,562.34	Certified	N/A	18-Oct-10					

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	Indonesia	West Estate	1,452.93	Not Certified	2023	N/A		Yes	2024	Land legalization process for 1452.93 ha (West and East Estate) is still in process.	13-Jul-23
	Indonesia	East Estate	2,665.48	Certified	N/A	18-Oct-10					
	Indonesia	East Estate/Sei Mawang	1,452.93	Not Certified	2023	N/A		Yes	2024	Land legalization process for 1452.93 ha (West and East Estate) is still in process.	13-Jul-23
Sungai Dingin	Malaysia	Sungai Dingin Oil Mill	19,517.17	Certified	N/A	12-Aug-10					
	Malaysia	Anak Kulim Estate	1,523.35	Certified	N/A	12-Aug-10					
	Malaysia	Sungai Dingin Estate	4,244.03	Certified	N/A	12-Aug-10					
	Malaysia	Somme Estate	941.56	Certified	N/A	12-Aug-10					
	Malaysia	Bukit Selarong Estate	3,896.17	Certified	N/A	12-Aug-10					
	Malaysia	Padang Buluh Estate	4,008.47	Certified	N/A	12-Aug-10					
	Malaysia	Bukit Hijau Estate	2,725.00	Certified	N/A	12-Aug-10					
Chersonese	Malaysia	Chersonese Oil Mill	11,099.36	Certified	N/A	5-Oct-11					
	Malaysia	Chersonese Estate	3,293.72	Certified	N/A	5-Oct-11					
	Malaysia	Kalumpong Estate	2,716.80	Certified	N/A	5-Oct-11					

	Malaysia	Tali Ayer Estate	3,756.10	Certified	N/A	5-Oct-11					
	Malaysia	Holyrood Estate	1,332.74	Certified	N/A	5-Oct-11					
Elphil	Malaysia	Elphil Oil Mill	6,814.60	Certified	N/A	18-Jun-11					
	Malaysia	Kamuning Estate	3,888.43	Certified	N/A	18-Jun-11					
	Malaysia	Elphil Estate	1,865.43	Certified	N/A	18-Jun-11					

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	Malaysia	Kinta Kellas Estate	1,060.74	Certified	N/A	18-Jun-11					
Flemington	Malaysia	Flemington Oil Mill	11,226.23	Certified	N/A	5-Oct-11					
	Malaysia	Flemington Estate	1,906.84	Certified	N/A	5-Oct-11					
	Malaysia	Bagan Datoh Estate	3,781.86	Certified	N/A	5-Oct-11					
	Malaysia	Sabak Bernam Estate	2,511.79	Certified	N/A	5-Oct-11					
	Malaysia	Sg. Samak Estate	3,025.74	Certified	N/A	5-Oct-11					
Seri Intan/ Selaba	Malaysia	Seri Intan Oil Mill	14,474.29	Certified	N/A	3-Mar-11					
	Malaysia	Selaba Oil Mill	1,549.75	Certified	N/A	3-Mar-11					
	Malaysia	Seri Intan (+ Selaba) Estate	4,013.16	Certified	N/A	3-Mar-11					
	Malaysia	Sabrang Estate	3,945.23	Certified	N/A	3-Mar-11					
	Malaysia	Sogomana Estate	2,214.08	Certified	N/A	3-Mar-11					

	Malaysia	Sg. Wangi Estate	2,226.66	Certified	N/A	3-Mar-11					
	Malaysia	Bikam Estate	2,075.16	Certified	N/A	3-Mar-11					
	Malaysia	Cluny (+ Bedford) Estate	1,549.75	Certified	N/A	3-Mar-11					
Tennamaram	Malaysia	Tennamaram Oil Mill	10,706.26	Certified	N/A	3-Mar-11					
	Malaysia	Tennamaram Estate	1,981.60	Certified	N/A	3-Mar-11					
	Malaysia	Sungai Buluh Estate	5,152.22	Certified	N/A	3-Mar-11					
	Malaysia	Bukit Talang Estate	3,572.44	Certified	N/A	3-Mar-11					
Bukit Kerayong	Malaysia	Bukit Kerayong Oil Mill	6,346.90	Certified	N/A	15-Apr-11					
	Malaysia	Bukit Kerayong Estate	2,699.28	Certified	N/A	15-Apr-11					
	Malaysia	Bukit Cheraka Estate	3,647.62	Certified	N/A	15-Apr-11					
East	Malaysia	East Oil Mill	10,902.94	Certified	N/A	19-May-10					
	Malaysia	East Estate	5,634.45	Certified	N/A	19-May-10					
	Malaysia	Sepang Estate	2,092.28	Certified	N/A	19-May-10					
	Malaysia	Dusun Durian Estate	3,176.21	Certified	N/A	19-May-10					
West	Malaysia	West Oil Mill	5,912.69	Certified	N/A	19-May-10					
	Malaysia	West Estate	5,912.69	Certified	N/A	19-May-10					

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Bukit Puteri	Malaysia	Bukit Puteri Oil Mill	3,875.80	Certified	N/A	7-Jul-11					
	Malaysia	Bukit Puteri Estate	3,875.80	Certified	N/A	7-Jul-11					
Kerdau	Malaysia	Kerdau Oil Mill	13,781.50	Certified	N/A	7-Jul-11					
	Malaysia	Kerdau Estate	5,683.04	Certified	N/A	7-Jul-11					
	Malaysia	Mentakab Estate	3,266.49	Certified	N/A	7-Jul-11					
	Malaysia	Chenor Estate	2,834.98	Certified	N/A	7-Jul-11					
	Malaysia	Sg Mai Estate	1,996.99	Certified	N/A	7-Jul-11					
Jabor	Malaysia	Jabor Oil Mill	2,332.92	Certified	N/A	7-Jul-11					
	Malaysia	Jabor Estate	2,332.92	Certified	N/A	7-Jul-11					
Labu	Malaysia	Labu Oil Mill	4,529.72	Certified	N/A	30-Dec-11					
	Malaysia	Labu Estate	4,529.72	Certified	N/A	30-Dec-11					
Tanah Merah	Malaysia	Tanah Merah Oil Mill	6,203.87	Certified	N/A	19-May-10					
	Malaysia	Tanah Merah Estate	4,341.73	Certified	N/A	19-May-10					
	Malaysia	Bukit Pelandok Estate	1,862.14	Certified	N/A	19-May-10					
Sua Betong	Malaysia	Sua Betong Oil Mill	18,457.27	Certified	N/A	18-Feb-14					
	Malaysia	Sua Betong Estate	2,870.75	Certified	N/A	18-Feb-14					

	Malaysia	Sengkang Estate	2,831.51	Certified	N/A	18-Feb-14					
	Malaysia	Bradwall Estate	3,828.34	Certified	N/A	18-Feb-14					
	Malaysia	PD Lukut Estate	1,523.79	Certified	N/A	18-Feb-14					
	Malaysia	Tampin Linggi Estate	2,106.71	Certified	N/A	18-Feb-14					
	Malaysia	Sg. Bahru Estate	1,427.31	Certified	N/A	18-Feb-14					
	Malaysia	Salak Estate	3,868.86	Certified	N/A	18-Feb-14					
Kok Foh	Malaysia	Kok Foh Oil Mill	14,852.64	Certified	N/A	7-Jul-11					
	Malaysia	Muar River Estate	1,584.62	Certified	N/A	7-Jul-11					
	Malaysia	Sg. Senarut Estate + Sg Gemas Estate	2,958.38	Certified	N/A	7-Jul-11					
	Malaysia	Kok Foh Estate	2,275.84	Certified	N/A	7-Jul-11					
	Malaysia	Bukit Pilah Estate	3,667.31	Certified	N/A	7-Jul-11					
	Malaysia	St. Helier Estate	1,992.65	Certified	N/A	7-Jul-11					

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	Malaysia	Sungai Sabaling Estate	1,321.35	Certified	N/A	7-Jul-11					
	Malaysia	Pertang Estate	1,052.49	Certified	N/A	7-Jul-11					
Kempas	Malaysia	Kempas Oil Mill	11,828.51	Certified	N/A	20-May-10					
	Malaysia	Kempas Estate	4,505.45	Certified	N/A	20-May-10					

	Malaysia	Tangkah Estate	2,537.78	Certified	N/A	20-May-10					
	Malaysia	Kemuning Estate	2,671.05	Certified	N/A	20-May-10					
	Malaysia	Serkam Estate	2,114.23	Certified	N/A	20-May-10					
Diamond Jubilee	Malaysia	Diamond Jubilee Palm Oil Mill	7,356.19	Certified	N/A	5-Oct-11					
	Malaysia	Diamond Jubilee Estate	2,836.19	Certified	N/A	5-Oct-11					
	Malaysia	Bukit Asahan Estate	3,072.18	Certified	N/A	5-Oct-11					
	Malaysia	Welch Estate	1,447.82	Certified	N/A	5-Oct-11					
Pagoh	Malaysia	Pagoh Oil Mill	7,418.59	Certified	N/A	28-Jan-14					
	Malaysia	Pagoh Estate	2,325.93	Certified	N/A	28-Jan-14					
	Malaysia	Lanadron Estate	1,964.44	Certified	N/A	28-Jan-14					
	Malaysia	Pengkalan Bukit Estate	3,128.22	Certified	N/A	28-Jan-14					
Chaah	Malaysia	Chaah Oil Mill	8,699.93	Certified	N/A	18-Nov-10					
	Malaysia	Chaah Estate	2,795.36	Certified	N/A	18-Nov-10					
	Malaysia	Sg. Simpang Kiri Estate	2,371.66	Certified	N/A	18-Nov-10					
	Malaysia	North Labis Estate	3,532.91	Certified	N/A	18-Nov-10					

Gunung Mas	Malaysia	Gunung Mas Oil Mill	12,305.54	Certified	N/A	19-May-10					
	Malaysia	Gunung Mas Estate	3,466.17	Certified	N/A	19-May-10					
	Malaysia	Kempas Klebang Estate	2,473.06	Certified	N/A	19-May-10					
	Malaysia	Bukit Paloh Estate	3,390.90	Certified	N/A	19-May-10					
	Malaysia	Yong Peng Estate	2,975.41	Certified	N/A	19-May-10					
Bukit Benut	Malaysia	Bukit Benut Oil Mill	8,495.13	Certified	N/A	5-Oct-11					

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	Malaysia	Bukit Benut Estate	2,799.78	Certified	N/A	5-Oct-11					
	Malaysia	Lambak Elaieis Estate	3,740.16	Certified	N/A	5-Oct-11					
	Malaysia	CEP Nyior Estate	1,955.19	Certified	N/A	5-Oct-11					
Ulu Remis	Malaysia	Ulu Remis Oil Mill	17,115.58	Certified	N/A	11-Apr-11					
	Malaysia	Ulu Remis Estate	2,598.25	Certified	N/A	11-Apr-11					
	Malaysia	Cenas Estate	1,974.06	Certified	N/A	11-Apr-11					
	Malaysia	Bukit Badak Estate	3,234.25	Certified	N/A	11-Apr-11					
	Malaysia	Tun Dr. Ismail Estate	4,271.44	Certified	N/A	11-Apr-11					
	Malaysia	Pekan Estate	3,258.70	Certified	N/A	11-Apr-11					
	Malaysia	Sembrong Estate	1,778.88	Certified	N/A	11-Apr-11					

Hadapan	Malaysia	Hadapan Palm Oil Mill	11,371.82	Certified	N/A	29-Mar-11					
	Malaysia	Sri Pulai Estate	2,049.87	Certified	N/A	29-Mar-11					
	Malaysia	Kulai Estate	3,023.42	Certified	N/A	29-Mar-11					
	Malaysia	Layang Estate	3,258.90	Certified	N/A	29-Mar-11					
	Malaysia	CEP Renggam Estate	3,039.63	Certified	N/A	29-Mar-11					
Sandakan Bay	Malaysia	Sandakan Bay Oil Mill	16,764.34	Certified	N/A	1-Oct-08					
	Malaysia	Tun Tan Siew Sin Estate	3,125.60	Certified	N/A	1-Oct-08					
	Malaysia	Tunku Estate	3,199.05	Certified	N/A	1-Oct-08					
	Malaysia	Tigowis Estate	2,074.02	Certified	N/A	1-Oct-08					
	Malaysia	Sentosa Estate	3,545.54	Certified	N/A	1-Oct-08					
	Malaysia	Segaliud Estate	4,820.13	Certified	N/A	1-Oct-08					
Melalap	Malaysia	Melalap Oil Mill	5,246.18	Certified	N/A	21-Jan-11					
	Malaysia	Melalap Estate	2,096.73	Certified	N/A	21-Jan-11					
	Malaysia	Sapong Estate	3,149.45	Certified	N/A	21-Jan-11					
Binuang	Malaysia	Binuang Oil Mill	11,659.58	Certified	N/A	16-Jan-09					
	Malaysia	Binuang Estate	3,271.08	Certified	N/A	16-Jan-09					

	Malaysia	Sungang Estate	3,407.98	Certified	N/A	16-Jan-09					
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	Malaysia	Tingkeyu Estate	1,881.08	Certified	N/A	16-Jan-09					
	Malaysia	Jeleta Bumi Estate	3,099.44	Certified	N/A	16-Jan-09					
Giram	Malaysia	Giram Oil Mill	8,345.02	Certified	N/A	16-Jan-09					
	Malaysia	Giram Estate	4,166.98	Certified	N/A	16-Jan-09					
	Malaysia	Mostyn Estate	4,178.04	Certified	N/A	16-Jan-09					
Merotai	Malaysia	Merotai Oil Mill	11,545.71	Certified	N/A	16-Jan-09					
	Malaysia	Merotai Estate	3,052.66	Certified	N/A	16-Jan-09					
	Malaysia	Imam Estate	3,773.56	Certified	N/A	16-Jan-09					
	Malaysia	Tiger Estate	2,497.86	Certified	N/A	16-Jan-09					
	Malaysia	Table Estate	2,221.63	Certified	N/A	16-Jan-09					
Layang	Malaysia	Lavang Oil Mill	24,836.54	Certified	N/A	30-Dec-11					
	Malaysia	Lavang Estate	4,363.83	Certified	N/A	30-Dec-11					
	Malaysia	Rasan Estate	3,454.00	Certified	N/A	30-Dec-11					
	Malaysia	Belian Estate	2,847.00	Certified	N/A	30-Dec-11					
	Malaysia	Kelida Estate	2,460.00	Certified	N/A	30-Dec-11					
	Malaysia	Lavang (Special) Estate	included under Lavang Estate Ha	Certified	N/A	30-Dec-11					
	Malaysia	Pekaka Estate	2,626.14	Certified	N/A	30-Dec-11					
	Malaysia	Ruai Estate	2,460.96	Certified	N/A	30-Dec-11					
	Malaysia	Dulang Estate	2,548.00	Certified	N/A	30-Dec-11					
	Malaysia	Charquest Estate	1,448.71	Certified	N/A	30-Dec-11					
	Malaysia	Paroh Estate	2,627.90	Certified	N/A	30-Dec-11					
Rajawali	Malaysia	Rajawali Oil Mill	14,104.45	Certified	N/A	30-Dec-11					
	Malaysia	Rajawali Estate	6,087.27	Certified	N/A	30-Dec-11					
	Malaysia	Samudera Estate	3,308.60	Certified	N/A	30-Dec-11					
	Malaysia	Semarak Estate	2,248.68	Certified	N/A	30-Dec-11					
	Malaysia	Bayu Estate	2,459.90	Certified	N/A	30-Dec-11					
Derawan	Malaysia	Derawan Oil Mill	9,528.83	Certified	N/A	30-Dec-11					
	Malaysia	Derawan Estate	2,490.79	Certified	N/A	30-Dec-11					
	Malaysia	Sahua Estate	2,644.00	Certified	N/A	30-Dec-11					

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	Malaysia	Takau Estate	2,107.00	Certified	N/A	30-Dec-11					
	Malaysia	Damai Estate	2,287.04	Certified	N/A	30-Dec-11					

Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Islands	Tetere Oil Mill	9,025.69	Certified	N/A	18-Mar-11					
	Solomon Islands	Tetere Estate	2,947.79	Certified	N/A	18-Mar-11					
	Solomon Islands	Ngalimbiu Estate	2,498.65	Certified	N/A	18-Mar-11					
	Solomon Islands	Mbalisuna Estate	2,868.47	Certified	N/A	18-Mar-11					
	Solomon Islands	Smallholders – West Zone (83)	245.50	Certified	N/A	18-Mar-11					
	Solomon Islands	Smallholders – Central Zone (53)	181.71	Certified	N/A	18-Mar-11					
	Solomon Islands	Smallholders – MBA East Zone (59)	180.80	Certified	N/A	18-Mar-11					
Milne Bay Estates (MBE)	Papua New Guinea	Hagita Oil Mill	16,508.59	Certified	N/A	15-Feb-13					
	Papua New Guinea	Giligili Estate	1,095.47	Certified	N/A	15-Feb-13					
	Papua New Guinea	Hagita Estate	2,450.02	Certified	N/A	15-Feb-13					
	Papua New Guinea	Waigani Estate	2,341.13	Certified	N/A	15-Feb-13					
	Papua New Guinea	Sagarai Estate	2,864.55	Certified	N/A	15-Feb-13					
	Papua New Guinea	Padipadi Estate	4,517.67	Certified	N/A	15-Feb-13					
	Papua New Guinea	Mariawatte Estate	1,680.14	Certified	N/A	15-Feb-13					
	Papua New Guinea	Smallholders - East Gurney Estate (259)	450.59	Certified	N/A	15-Feb-13					

	Papua New Guinea	Smallholders - West Gurney Estate (231)	479.13	Certified	N/A	15-Feb-13					
	Papua New Guinea	Smallholders - East Sagarai Estate (156)	283.93	Certified	N/A	15-Feb-13					
	Papua New Guinea	Smallholders - West Sagarai Estate (212)	345.96	Certified	N/A	15-Feb-13					
Poliamba (POL)	Papua New Guinea	Poliamba Oil Mill	10,720.53	Certified	N/A	19-Mar-12					
	Papua New Guinea	Kara Estate	1,032.10	Certified	N/A	19-Mar-12					
	Papua New Guinea	Nalik Estate	2,666.75	Certified	N/A	19-Mar-12					
	Papua New Guinea	West Coast Estate	627.60	Certified	N/A	19-Mar-12					
	Papua New Guinea	Noatsi Estate	2,064.10	Certified	N/A	19-Mar-12					
	Papua New Guinea	Madak Estate	1,517.11	Certified	N/A	19-Mar-12					

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	Papua New Guinea	Smallholders -North Division (615)	1,022.12	Certified	N/A	19-Mar-12					
	Papua New Guinea	Smallholders- South Division (866)	1,257.21	Certified	N/A	19-Mar-12					
	Papua New Guinea	Smallholders -West Division (309)	533.54	Certified	N/A	19-Mar-12					
Ramu Agricultural Industries Ltd (RAIL)	Papua New Guinea	Gusap Mill	14,606.08	Certified	N/A	5-Aug-10					
	Papua New Guinea	Gusap East (Gusap) Estate	2,856.45	Certified	N/A	5-Aug-10					
	Papua New Guinea	Gusap West (Paddock) Estate	3,019.09	Certified	N/A	5-Aug-10					
	Papua New Guinea	Surinam Estate	2,154.14	Certified	N/A	5-Aug-10					

	Papua New Guinea	Dumpu Estate	2,254.36	Certified	N/A	5-Aug-10					
	Papua New Guinea	Ngaru Estate	854.33	Certified	N/A	5-Aug-10					
	Papua New Guinea	J Estate (Jephcott) Estate	2,824.01	Certified	N/A	5-Aug-10					
	Papua New Guinea	Smallholders - Madang VOPs (71)	360.00	Certified	N/A	5-Aug-10					
	Papua New Guinea	Smallholders - Morobe VOPs (253)	283.70	Certified	N/A	5-Aug-10					
Higaturu Oil Palm (HOP)	Papua New Guinea	Sangara Oil Mill		Certified	N/A	1-Feb-13					
	Papua New Guinea	Mamba Oil Mill		Certified	N/A	1-Feb-13					
	Papua New Guinea	Embi Estate	1,737.78	Certified	N/A	1-Feb-13					
	Papua New Guinea	Ambogo Estate	2,040.00	Certified	N/A	1-Feb-13					
	Papua New Guinea	Sangara Estate	1,780.00	Certified	N/A	1-Feb-13					
	Papua New Guinea	Sumbiripa Estate	2,545.00	Certified	N/A	1-Feb-13					
	Papua New Guinea	Mamba Estate	4,013.10	Certified	N/A	1-Feb-13					
	Papua New Guinea	Sambogo Estate	2,637.85	Certified	N/A	1-Feb-13					
	Papua New Guinea	Scheme Smallholder Sorovi Division (2019)	3,940.21	Certified	N/A	1-Feb-13					
	Papua New Guinea	Scheme Smallholder Saiho Division (842)	1,493.06	Certified	N/A	1-Feb-13					
Papua New Guinea	Scheme Smallholder Aeka Division (911)	1,474.23	Certified	N/A	1-Feb-13						

	Papua New Guinea	Scheme Smallholder Igora Division (1367)	2,940.15	Certified	N/A	1-Feb-13					
	Papua New Guinea	Scheme Smallholder Ilimo Division (671)	1,063.66	Certified	N/A	1-Feb-13					
West New Britain (WNB)	Papua New Guinea	Mosa Oil Mill		Certified	N/A	10-Sep-08					
	Papua New Guinea	Kumbango Oil Mill		Certified	N/A	10-Sep-08					

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Papua New Guinea	Kapiura Mill		Certified	N/A	10-Sep-08					
Papua New Guinea	Numundo Mill		Certified	N/A	10-Sep-08					
Papua New Guinea	Waraston Mill		Certified	N/A	10-Sep-08					
Papua New Guinea	Bebere Estate	2,226.71	Certified	N/A	10-Sep-08					
Papua New Guinea	Kumbango Estate	2,610.80	Certified	N/A	10-Sep-08					
Papua New Guinea	Togulo Estate	1,509.20	Certified	N/A	10-Sep-08					
Papua New Guinea	Dami Estate	1,507.00	Certified	N/A	10-Sep-08					
Papua New Guinea	Waisisi Estate	1,090.00	Certified	N/A	10-Sep-08					
Papua New Guinea	Kautu Estate	4,280.60	Certified	N/A	10-Sep-08					
Papua New Guinea	Karausu Estate	2,387.64	Certified	N/A	10-Sep-08					
Papua New Guinea	Moroa Estate	848.16	Certified	N/A	10-Sep-08					
Papua New Guinea	Bilomi Estate	2,011.70	Certified	N/A	10-Sep-08					

Papua New Guinea	Loata Estate	562.00	Certified	N/A	10-Sep-08					
Papua New Guinea	Haella Estate	4,220.30	Certified	N/A	10-Sep-08					
Papua New Guinea	Garu Estate	3,709.60	Certified	N/A	10-Sep-08					
Papua New Guinea	Daliavu Estate	2,484.10	Certified	N/A	10-Sep-08					
Papua New Guinea	Sapuri Estate	2,180.90	Certified	N/A	10-Sep-08					
Papua New Guinea	Malilimi Estate	3,837.00	Certified	N/A	10-Sep-08					
Papua New Guinea	Rigula Estate	3,720.00	Certified	N/A	10-Sep-08					
Papua New Guinea	Nomundo Estate	2,645.17	Certified	N/A	10-Sep-08					
Papua New Guinea	Navarai / Karato ME /KDC EU Estate	1,103.77	Certified	N/A	10-Sep-08					
Papua New Guinea	Volupai / Lotomgam / Natupi / Goruru Estate	1,992.59	Certified	N/A	10-Sep-08					
Papua New Guinea	Lolokoru Estate	2,453.10	Certified	N/A	10-Sep-08					
Papua New Guinea	Ove Estate	3,541.00	Certified	N/A	10-Sep-08					
Papua New Guinea	Tamare Estate	1,362.70	Certified	N/A	10-Sep-08					
Papua New Guinea	Smallholders LSS Mosa (1822)	5,008.53	Certified	N/A	10-Sep-08					
Papua New Guinea	Smallholders VOP East (1817)	5,324.37	Certified	N/A	10-Sep-08					
Papua New Guinea	Smallholders VOP Central (1964)	5,756.57	Certified	N/A	10-Sep-08					

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	Papua New Guinea	Smallholders VOP West (1279)	2,804.10	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders LSS Kapiura (551)	551.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders VOP Kapiura (850)	847.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders Kaulong/Akami/Pushiki/Repamira/Sakapei (20)	700.37	Certified	N/A	10-Sep-08					
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Erap Mill	5,399.40	Certified	N/A	27-Mar-20				There is total area for NPP: 710.30 ha which is currently excluded from the certification scope of MFCL until the NPP is approved.	
	Papua New Guinea	Munum Estate	1,734.57	Certified	N/A	27-Mar-20					
	Papua New Guinea	Maralumi Estate	2,427.15	Certified	N/A	27-Mar-20					
	Papua New Guinea	Erap Estate	1,237.68	Certified	N/A	27-Mar-20					

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 Three (3) Critical; Three (3) Minor nonconformities and No of OFI Opportunity For Improvement raised. The NBPOL Numundo Palm Oil Mill & Supply Bases Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the Corrective Actions for the 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 #	2535204-202408-M1	Issued Date	23/08/2024
Due Date	22/11/2024	Closure Date	02/11/2024
Indicator & Category (Critical / Minor)	3.6.1 Major		
Statement of Nonconformity:	PPE has not been properly identified in the OSH management plan/procedure		
Requirement Reference:	(C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. Smallholder requirements: Organization managing the smallholders to provide advice and training on identification and control of risks through extension activities.		
Objective Evidence:	<p>Ove Estate, Daliavu Estate, Haella Estate and Sapuri Estate</p> <p>Verified for all sample estates (Ove Estate, Daliavu Estate, Haella Estate and Sapuri Estate) are using 2 types of herbicides which are Glyphosate- isopropyl ammonium (brand name; Supremo 41.0, manufactured by Hextar Chemicals Sdn Bhd) and Methyl 2-benzoate (brand name; Canyon 20WG, manufactured by Hextar Chemicals Sdn Bhd).</p> <p>Safety data sheet (SDS) has been made available in the document SDS No; HB-024 and HB-017 at the workplace.</p> <p>Based on recommendation in section 8, exposure control.</p> <ul style="list-style-type: none"> - Supremo 41.0: wear chemical protective goggles or a face shield; wear air purifying respirator base on the airborne concentrations. - Canyon 20WG: Wear pesticides respiratory masks, protective glove, and clothing while handling. <p>This is not in line with the OSH management plan; appendix 7; PPE Guideline which not mentioned about respirator and google.</p> <p>Numundo POM</p> <p>Site visit to effluent pond, desludging activities using excavator by contractor sighted the operator are using safety vest, and safety shoes. There is no clear PPE guideline mentioned in the OSH management plan; appendix 7; PPE Guideline for heavy machineries operator.</p>		
Corrections:	The occupational safety and health (OSH) management plan underwent immediate updating to incorporate the accurate personal protective equipment (PPE)		

	requirements for the utilization of Supremo 41.0 and Canyon 20WG. Comprehensive training sessions were executed for all pertinent personnel to guarantee their familiarity with the revised PPE protocols.
Root Cause Analysis:	The absence of effective communication between the procurement and safety departments has led to outdated personal protective equipment (PPE) guidelines that do not align with the current chemicals being utilized.
Corrective Actions:	<p>A rigorous review procedure has been established to ensure thorough evaluation of any newly introduced chemicals, along with the appropriate updating of personal protective equipment (PPE) requirements in the Occupational Safety and Health (OSH) management plan. Routine internal assessments will be carried out to oversee adherence to these standards.</p> <p>Furthermore, a chemical assessor will be enlisted to conduct comprehensive assessments of the PPE requirements and their practicality, taking into account operational usage, in order to supplement the standards set by Safety Data Sheets (SDS).</p>
Assessment Conclusion:	<p>Major NC Close Out</p> <p>Training on PPE usage has been completed, with documented evidence including training materials, attendance lists, and photos. An evaluation was conducted to assess training effectiveness. The training sessions were held as follows:</p> <ul style="list-style-type: none"> • Daliavu Estate: 31/10/2024 with 11 participants • Ove Estate: 03/10/2024 with 9 participants • Haella Estate: 21/10/2024 with 11 participants • Sapuri Estate: 01/11/2024 with 9 participants • Numundo POM: 11/09/2024 with 5 participants <p>Routine internal assessments were conducted using the Sprayers Daily Muster PPE Checklist and Employees Daily PPE Wear Checklist for monitoring. Verified records for October 2024 cover Daliavu Estate, Ove Estate, Haella Estate, Sapuri Estate and Numundo POM.</p> <p>A Chemical Assessor has been designated to perform the chemical assessment, with a sample quotation to GATC dated 25/10/2024 under reference number CHRA qua1/S/1/20, titled "Chemical Health Risk Assessment (CHRA) for New Britain Palm Oil Limited (NBPOL) in PNG." Management will review additional sample quotations before proceeding with the assessment, per company procedure. According to an interview with the Head of Sustainability, the assessment is planned for Quarter 1 of next year. Communication with the consultant has been initiated, aiming to begin the assessment by January 2025, with a targeted completion by March 2025.</p> <p>Based on the above evidence, the major non-Conformity is closed effectively on 02/11/2024. Continuous implementation will be further verified in the next assessment.</p>

Non-conformity			
NCR Ref #	2535204-202408-M2	Issued Date	23/08/2024
Due Date	22/11/2024	Closure Date	02/11/2024

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Indicator & Category (Critical / Minor)	General corporate communications 4.3 Major
Statement of Nonconformity:	RSPO Corporate Logo was used.
Requirement Reference:	Members are not allowed to use the RSPO corporate logo as shown below. This is for the sole use of the RSPO Secretariat.
Objective Evidence:	Site verification revealed that Daliavu Estate was using the RSPO Corporate Logo on a document file (7 RSPO File Spine), which is a violation of requirement 4.3. This requirement states that "Members are not allowed to use the RSPO corporate logo. This is for the sole use of the RSPO Secretariat."
Corrections:	The afore mentioned document was promptly retracted, and the RSPO logo was subsequently excluded. All personnel received a reinforcement of the correct protocol for implementing RSPO logos.
Root Cause Analysis:	The primary reason for the issue was the staff's insufficient understanding of the limitations associated with the use of the RSPO corporate logo.
Corrective Actions:	A new policy has been implemented to regulate the utilization of logos, specifically the RSPO logo. Training sessions have been carried out to guarantee that all staff members comprehend the limitations and the significance of adhering to these regulations.
Assessment Conclusion:	Major NC Close Out A training session on the Use of the RSPO Corporate Logo was conducted on 09/10/2024, with documented evidence of training materials, attendance, and photos. Based on photographic evidence, all items related to the logo have been removed. Based on interview with document controller, they have good awareness on it. Based on the above evidence, the major non-Conformity is closed effectively on 02/11/2024. Continuous implementation will be further verified in the next assessment.

Non-conformity			
NCR Ref #	2535204-202408-M3	Issued Date	23/08/2024
Due Date	22/11/2024	Closure Date	02/11/2024
Indicator & Category (Critical / Minor)	6.6.2 Major		
Statement of Nonconformity:	The implementation of the Terms and Conditions of Employment was not adequately demonstrated.		
Requirement Reference:	Where temporary or migrant workers are employed for seasonal or activity related periods of high demand, these are regarded as "casual" workers. A specific labour policy and procedures for casual workers are established and implemented.		
Objective Evidence:	Based on samples of payslips (PPE #20240407, 20240505, 20240602) for four temporary workers (employment ID: NOM9292, NOM9296, NOM9293, NOM9294), which employment date starts on 02/04/2024 and the engagement period is 6 months. However, there was no evidence that contributions of superannuation fund from both employee and employer have been made after 59 days of		

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	employment. This is not in-line with the Superannuation (General Provision) Act 2000.
Corrections:	Immediate payments were made to correct the superannuation contributions for the affected employees. Payroll systems were updated to ensure compliance with the Superannuation Act.
Root Cause Analysis:	The root cause was a lack of alignment between the payroll system and the legal requirements for superannuation contributions for temporary workers.
Corrective Actions:	The payroll process has been reviewed and revised to ensure full compliance with superannuation contribution requirements for all employees. Continuous monitoring will be established to ensure adherence to legal obligations.
Assessment Conclusion:	<p>Major NC Close Out</p> <p>Reimbursement payment has been made to the sample of workers NOM9292, NOM9296, NOM9293, NOM9294.</p> <p>Temporary Policy has been established "Temporary Employment Policy" dated October 2024. This policy have been communicated with respective units.</p> <p>Awareness training on Superannuation pay has been conducted on 23/10/2024 to payroll clerk given by HR.</p> <p>Based on interview with Employee relations Officer payment system has been upgraded and training to person in charge already conducted.</p> <p>Sighted evidence of system to pay superannuation has been included in the payroll system.</p> <p>Interview with sample of workers related, they already get the reimbursement payment on September 2024.</p> <p>Based on the above evidence, the major non-Conformity is closed effectively on 02/11/2024. Continuous implementation will be further verified in the next assessment.</p>

Non-conformity			
NCR Ref #	2535204-202408-N1	Issued Date	23/08/2024
Due Date	Next Assessment	Closure Date	Next Assessment
Indicator & Category (Critical / Minor)	7.4.2 Minor		
Statement of Nonconformity:	Soil sampling Procedure was not specified Sampling Frequency and Timing as per requirement.		
Requirement Reference:	Periodic tissue and soil sampling is carried out by Companies to monitor and manage changes in soil fertility and plant health. Tissue testing is conducted annually to determine fertiliser requirements for the following year. Soil testing is carried out at replant.		
Objective Evidence:	The most recent procedure referenced is "The OPRative Word: Soil Sampling in Oil Palm Plantations, Technical Notes 36, dated September 2018." An interview with the Research Department indicated that soil sampling will be conducted during replanting activities. Replanting was completed at Daliavu in 2023, and will begin at Sapuri in 2024; however, soil sampling has not yet been conducted for either estate. According to the interview, soil sampling will take place in 2024. Based on the Soil Sampling procedure, there is no specific reference regarding the		

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	frequency and timing that aligns with the 7.4.2 requirements, which state that "Soil testing is carried out at replant."
Corrections:	The soil sampling procedure was immediately updated to include clear guidance on the frequency and timing of soil sampling. Soil sampling was scheduled and conducted as per the revised procedure.
Root Cause Analysis:	The root cause was the absence of detailed guidelines within the soil sampling procedure, leading to confusion and delays
Corrective Actions:	The procedure has been revised, and relevant personnel have been trained on the updated requirements. Regular audits and checks will be implemented to ensure the procedure is followed consistently.
Assessment Conclusion:	CAP has been accepted. The effectiveness of the implementation will be verified during next audit.

Non-conformity			
NCR Ref #	2535204-202408-N2	Issued Date	23/08/2024
Due Date	Next Assessment	Closure Date	Next Assessment
Indicator & Category (Critical / Minor)	3.5.2 Minor		
Statement of Nonconformity:	The Disciplinary Policy and Procedure was not adequately implemented.		
Requirement Reference:	Employment procedures are implemented, and records are maintained.		
Objective Evidence:	<p>The following termination cases are referred:</p> <p>1) Daliavu Estate: Andrian Manila employment was terminated on 03/06/2024 and the reason for dismissal is careless driving which has caused the tractor capsized. His offence was categorised as "Gross Misconduct" of which causing a dismissal at first occasion, based on Clause 3.4 of the Disciplinary Policy and Procedure. However, based on the list of "Gross Misconduct" stated under Clause 3.5.4, careless driving is not included. Moreover, there was no evidence that investigation has been conducted as required under Clause 3.3 of the procedure.</p> <p>2) Haella Estate: Based on the list of terminated workers extracted from the SAP system, there were 3 workers terminated between 29/01/2023 to 24/04/2024 under "Gross Misconduct" category. However, there was no Plantation Dismissal Form (PF31) filled in and no evidence that investigation has been conducted as required under Clause 3.3 of the procedure.</p>		
Corrections:	A review of all termination cases was conducted, and steps were taken to rectify any discrepancies in accordance with the Disciplinary Policy. Additional training was provided to HR personnel on the correct implementation of the policy.		
Root Cause Analysis:	The cause was the lack of clarity and awareness among HR staff regarding the correct procedures for handling termination cases under the Disciplinary Policy.		
Corrective Actions:	The Disciplinary Policy has been revised for clarity, and all HR staff have undergone comprehensive training. Regular audits will be conducted to ensure strict adherence to the policy.		
Assessment Conclusion:	CAP has been accepted. The effectiveness of the implementation will be verified during next audit.		

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Non-conformity			
NCR Ref #	2535204-202408-N3	Issued Date	23/08/2024
Due Date	Next Assessment	Closure Date	Next Assessment
Indicator & Category (Critical / Minor)	3.3.2 Minor		
Statement of Nonconformity:	The mechanism to check consistent implementation of procedures was not satisfactorily demonstrated.		
Requirement Reference:	A mechanism to check consistent implementation of procedures is in place.		
Objective Evidence:	<p>Healla Estate</p> <p>Based on site visit at Haella Estate labour quarters, house no. DLQ71, there was a pre-mixed herbicide container used to keep water found in the bathroom. This is not in-line with the company’s Environmental Instruction Waste Management Plan where the chemical containers must be triple rinsed, punctured and dispose into chemical waste pit in landfill.</p> <p>Numundo POM</p> <p>During a site visit to EIP Field 99, several issues were observed:</p> <ol style="list-style-type: none"> 1. Soil erosion 2. Illegal timber activities on customary land opposite the estate boundaries 3. Lack of safety precautions at the water sampling platform <p>According to the Environmental Aspect Impact (EAI) dated July 14, 2023, there is no evidence that the EIP has been updated or monitored by the Mill, despite it being identified as one of the Mill’s control points. In an interview, it was confirmed that the Mill is responsible for the upkeep and maintenance of this area. Additionally, soil erosion was noted in the General EAI prepared by the company, under the section for Buffer Zone within the Plantation. Procedure on this already established however the mechanism to check the consistency was not in place.</p> <p>Daliavu Estate</p> <p>Record verification of the Quarterly Buffer Zone Inspection Schedule for 2024 showed that the latest monitoring was conducted on March 18, 2024, covering Quarter 1. However, no records were available for the Quarter 2 monitoring. During an interview with the person in charge (PIC), who was newly transferred in April 2024, it was revealed that he had conducted the inspection but did not document it. Habitat Management Plan dated July 2023, specifically the section on Management and Monitoring of HCV Areas, which requires quarterly buffer zone checks and awareness activities to be documented and reviewed during quarterly audits. The mechanism was developed however it was not fully demonstrated.</p>		
Corrections:	Immediate corrective actions were taken to address the specific issues identified, including updating the waste management plan, reinforcing soil erosion controls, and ensuring buffer zone monitoring is conducted and recorded.		
Root Cause Analysis:	The lack of a robust mechanism for regularly checking and ensuring the consistent implementation of procedures led to these lapses.		
Corrective Actions:	A comprehensive mechanism has been developed to regularly check the implementation of all procedures. This includes periodic audits, staff training, and		

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	the introduction of a monitoring system to ensure consistency across all operations.
Assessment Conclusion:	CAP has been accepted. The effectiveness of the implementation will be verified during next audit.

Opportunity for Improvements	
OFI #	Description
OFI 1	N/A

Positive Findings	
PF #	Description
PF 1	Good cooperation given to the audit team by site and HQ team
PF 2	Good comment and feedbacks from stakeholder as per consultation.
PF 3	Prioritizing safety and creating a secure environment for everyone involved.
PF 4	Commitment to Continuous Improvement.

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M1	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	1.2.1 (Critical)		
Statement of Nonconformity:	Policy for ethical conduct has not been fully implemented. (Implementation of CAP for previous raised minor NC could not be justified. Furthermore, reoccurrence of same issue was observed during the assessment)		
Requirement Reference:	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts by the milling Company. The policy is extended to smallholders through extension services provided by the Company and Government. Smallholders are expected to apply the policy in their own dealings with others.		
Objective Evidence:	<p>1. The implementation of the correction and corrective action plans to address the previously raised minor non-conformity was inadequate. Therefore, the minor non-conformity could not be closed.</p> <p><u>Previous Correction Statement</u></p> <p>Accounts Department to send out fortnightly list to SHA highlighting balance of debt after growers pay is processed. SHA to keep electronic tracker and update OPIC. OPIC to inform growers so that growers are kept up to date on the progress of repayment.</p> <p><u>Auditor's verification:</u></p>		

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	<p>– Based on the verification done, it was confirmed that the list highlighting the balance of debt after growers pay is processed was not sent out to SHA on a fortnightly basis. Latest email correspondence was acknowledged to be dated February 2023.</p> <p><u>Previous Corrective Action Statement</u></p> <p>Procurement and Finance Department to come up with SOP or flowchart to address and capture process of communicating price fluctuation for fertilizer and fertilizer delivery.</p> <p><u>Auditor’s verification:</u></p> <p>There were no evidence of established SOP or Flowchart to address and capture the process of communicating price fluctuation for fertiliser and fertiliser deliveries. Review of growers’ consent form to include section for advising growers of the sudden price change that can occur for deduction.</p> <p>– There was no evidence of reviewed consent form being used for fertiliser deduction. The consent form being used did not include section advising growers of the sudden price change.</p> <p>2. Based on the interview with the sampled smallholders, it was identified that the deduction done by NBPOL for the sale of Fertiliser to the smallholders was not in accordance with the consent forms signed by both parties.</p> <p>Reference made to Incident/Accident/Grievance Form (reference Number: SIK 949; Date: 22/05/2023. The smallholder has raised a concern that he has provided consent for NBPOL to deduct K 1,111,10 from his sales of FFB for the purchase of 10 bags of fertiliser since 2022. The consent form was available for verification dated 14/01/2022, undersigned by the grower, OPIC and NBPOL. Deductions made to the smallholder was noted to be at K1,930.50, which exceeds the amount stated in the consent form. The grievance has been closed dated 08/06/2023, stating that the difference is due to fertiliser price changes. This was not communicated to the smallholder and no consent was obtained for the deduction of the additional amount prior to it being deducted from the smallholder.</p> <p>Due to the implementation of the CAP for previously identified minor non-conformity being unable to be closed and this being a reoccurrence of the same issue as previous minor nonconformity, it is escalated to critical non-conformity.</p>
<p>Corrections:</p>	<ol style="list-style-type: none"> 1. Revised the Growers Consent Form created 18th August 2023 now including a section with explanation of fertilizer price fluctuation. Explanation section outlines that the price may fluctuate due to exchange rates or market price of fertilizer. In the event that the price fluctuates from the original agreed price (on the consent form), then another consent form will need to be completed and signed. Therefore, the price that the Smallholder is deducted will not differ from the final Consent Form that they sign. New Form implemented September 2023. 2. Smallholder Fertilizer Sales SOP developed and socialized starting 7th September. The SOP outlines the procedure and documentation trail that will entail sale of fertilizer to Smallholders and identifies the responsibility of internal departments involved in handling fertilizer sales to oil palm growers. It provides clear guidance on the documentation requirement and

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	documentation flow from smallholder requisition, issuance from central stores, distribution of items and accounting.
Root Cause Analysis:	<ul style="list-style-type: none"> • Lack of follow-up and monitoring to ensure the indicated corrective actions from last years’ audit were implemented. This is due to lack of accountability and lack of communication between SHA, OPIC and Sustainability Departments. • Since the SOP was not yet developed, the SHA staff were not aware of the requirement to inform the growers of the price change / fluctuation.
Corrective Actions:	<ol style="list-style-type: none"> 1. Meetings and awareness conducted with: <ul style="list-style-type: none"> • SHA, OPIC, OPRA • SHA, Finance & Procurement / Stores Departments; <p>All relevant departments Heads are aware of the content of the new SOP and the various roles and responsibilities each will have.</p> 2. Awareness on the Fertilizer Sales SOP and revised Growers Consent Form covered with all personnel involved in handling Smallholder fertilizer sales under Finance, Central Stores and SHA. This also includes all SHA staff involved in communicating and dealing with Smallholder grievances. 3. Weekly (after Smallholder pay processed) Smallholder Fertilizer debt summary report executed. 4. Awareness regarding the purchasing of fertilizer, deductions and price fluctuation conducted with growers.
Assessment Conclusion:	<ol style="list-style-type: none"> 1) NBPOL has established procedure in the document title “Smallholder fertilizers sale procedure” which clearly stated the process for application to purchase fertilizers updated on 18th August 2023 version 01. In the SOPs clearly stated that smallholder’s department need to request for quotation 1st before provide the consent form to smallholder. That will be the final fertilizers prize. Stated in the consent form, that all smallholders has rights to accept or reject the offer. Fertilizers will be sent once the consent form signed. 2) Sample of fertilizers purchase document sighted (quotation from the procurement, consent letter signed by smallholders). There is evidence that fertilizers prices stated in the consent form is same with quotation. Sample as per below <ol style="list-style-type: none"> a. Consent form: Steven Tutmulai, SH ID;062.0109; total K757.50 Quotation: dated 12/10/2023 reservation number 102481216 total K757.50 for Urea fertilizer b. Consent form: W.Kimnie, SH ID;006-2009 total K726.00 for Urea fertilizer quotation: dated 03/10/2023 reservation number102487533 total K726.00 c. Consent form: Miriam Gao SH ID 026.0157 total K578.60 Quotation: dated 16/10/2023 reservation number102485155 total K578. 3) Meeting has been conducted between Smallholder Affair OPIC Hoskins ad PNG OPRA on 06/09/2023 and between Smallholders affair with store department/procument on 19/09/2023.

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	<p>4) Weekly smallholders’ fertilizer sighted in the document smallholders: deduction listing by deduction time and sample has been taken for period 02/10/2023-08/10/2023 and 25/09/2023-01/10/2023.</p> <p>5) Awareness has been conducted for grower. Sample has been taken Siki LSS on 04/10/2023 and Saralokok on 10/10/2023</p> <p>6) Awareness also has been conducted through the national broadcasting corporation (NBC) radio twice a week. Recording has been verified by auditor.</p> <p>7) Reimbursement to smallholders has been done based on analysing the smallholders that purchased fertilizers from January 2022 until August 23 with total 185 smallholders. Sample has been taken for smallholder’s name Levi Bilit with total K1044.00 has been paid on 14/10/2023</p> <p>8) Interview with 13 smallholders confirmed that that reimbursement has been paid.</p> <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	For this assessment, NBPOL has opted to transition from a multi-mill to a single-mill certification model. Numundo Palm Oil Mill and its designated supply base are beginning with Initial Assessment Verification (IAV) for this audit cycle. Please note that the identified non-conformities do not apply to Numundo Palm Oil Mill and its associated supply bases.

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M2	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	3.4.3 (Critical)		
Statement of Nonconformity:	Social management plan has not been properly implemented.		
Requirement Reference:	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way. Smallholder requirements: Management improvements suggested by organization managing the smallholders during routine block inspections shall be implemented as practicable.		
Objective Evidence:	<p>Social management plan sighted for 5 years that documented in the “Social management plan for mills in West New Britain Province Kumbango POM 2019-2023. Several management plans have been listed which some has been classified as completed and ongoing. However, there is no evidence that the management plan has implemented. Sample has been taken for some management plan:</p> <p>a) Mill management need to organize awareness to female employees ensuring their understanding on the company policy on maternity leave, breastfeeding time and to conduct new mother.</p> <p>Verification: There was no new mother assessment conducted. A new mother was interviewed, and she mentioned that there is no consultation was done by the management.</p>		

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	<p>b) Mill management reconsider casual workers become permanent employees after 6 months of casual works instead of renewing casual extension contracts unless labor is required.</p> <p>Verification: 3 samples workers has been recruited for more than 7 months for core jobs.</p> <p>Kumbango POM</p> <p>i) Worker AA, Recruited 23/01/2023, Kernel Station Operator</p> <p>ii) Worker BB, Recruited 23/01/2023, Oil Room Operator</p> <p>iii) Worker CC Recruited 23/01/2023, Effluent Pond</p>
<p>Corrections:</p>	<p><u>Item A</u></p> <ol style="list-style-type: none"> 1. Appointed officer responsible for coordinating new mothers needs and the associated training and awareness has now been employed, starting end of October. 2. Training has been conducted with Kumbango POM Management on new mother needs and requirements. 3. Mill Management with assistance from Sustainability Department have conducted a consultation and awareness session with the new mothers. <p><u>Item B</u></p> <ol style="list-style-type: none"> 1. The 3 temporary workers at Kumbango POM have since been confirmed as permanent employees.
<p>Root Cause Analysis:</p>	<p><u>Item A</u></p> <ul style="list-style-type: none"> • Management was not aware of the requirement to conduct new mothers needs and ensure consultation done. This was due to the fact that there was no appointed officer to execute the training with the site Management and the identified new mothers at Kumbango POM. <p><u>Item B</u></p> <ul style="list-style-type: none"> • Management was not aware of the requirement that an employee cannot be employed for more than 6 months on a temporary contract. This was due to the fact that relevant training was not conducted with site Management.
<p>Corrective Actions:</p>	<ol style="list-style-type: none"> 1. Refresher training / briefing has been conducted with all Mill & Estate Managers on new mothers need assessments process and their rights / requirements and other requirements as per the Social Management Plan. 2. Briefing conducted to OU Managers regarding company policy on employment contracts and the terms – casual, permanent and temporary. 3. Develop and circulate clear guidelines document on temporary & permanent employment. 4. Checkroll system amended to flag temporary workers who have been working for 5 months. An error notice will appear and processing will not be allowed unless there is a change in the employment type to permanent or temporary contract ended.
<p>Assessment Conclusion:</p>	<p><u>CAP evidence 1</u></p>

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	<ol style="list-style-type: none"> 1. Training has been conducted the management of Kumbango POM related to domestic violence policy and new mother assessment needs on 02/10/2023 done by Maryanne Allan and Zaralyn Yakopa. 2. Communication of new mother assessment with assistance of sustainability department and community workers health staff on 20/07/2023 and 29/09/2023 3. New mother assessment records available where consultation has been done on 13/10/2023 by Dorothy Baki to new mother Fidelia Noate, mother with kids 1 year and 6 months 4. New mother`s need assessment report 2022-23 done by sustainability and quality management department. 5. Interview with the new mother confirmed that the assessment has been conducted. <p><u>CAP evidence 2</u></p> <ol style="list-style-type: none"> 1. Memo from human resource manager dated 18/09/2023 on "employment of "casual" & "temporary" workers sent by Billy Molowia to communicate term of permanent, casual and temporary workers. Stated in the memo that there will be no casual or temporary workers will be recruited more than 6 months and will be absorb as permanent workers if there is any vacancy. 2. Training for temporary, casual and permanent workers recruitment has been done to all Operating Units Manager on 02/10/2023. As per interview, they can demonstrate their understanding on recruitment of temporary, casual and permanent workers. 3. Employment contract for newly absorb as permanent workers for 3 workers sighted and has been signed by the workers. 4. Interview with 3 workers that has been absorbed as permanent workers. <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	For this assessment, NBPOL has opted to transition from a multi-mill to a single-mill certification model. Numundo Palm Oil Mill and its designated supply base are beginning with Initial Assessment Verification (IAV) for this audit cycle. Please note that the identified non-conformities do not apply to Numundo Palm Oil Mill and its associated supply bases.

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M3	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	3.8.6 (Critical)		
Statement of Nonconformity:	Reporting format stipulated in the company's RSPO supply chain internal audit procedure was not used		

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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>a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p>b. Effectively implements and maintains the standard requirements within its organisation.</p> <p>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 NBPOL maintain the internal audit records and reports.</p>
Objective Evidence:	NBPOL had conducted RSPO SCCS internal audits for all the five mills on various dates. However, the reporting format stipulated in their procedure was not used.
Corrections:	MG26 has been updated to reflect auditor checklist that is now used for the internal annual SCCS audits.
Root Cause Analysis:	SCCS Management Guideline (MG26) was reviewed by Sustainability department however the internal audit template was overlooked and not updated to reflect the newly introduced Internal Auditor template.
Corrective Actions:	All the Sustainability team members briefed of the updated MG 26 SCCS Management Guideline
Assessment Conclusion:	<ol style="list-style-type: none"> Revision of the SOPs sighted in the document supply chain management guideline revision 14 dated August 2023 Communication of the revised SOPs sighted based on the records dated 19/09/2023 <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	Refer document supply chain management guideline revision 14 dated August 2023 has been adopted. Training SCCS has been conducted with evidence of training material, attendance and photos FY2024. Thus Major NC was remained closed.

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M4	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	4.1.1 (Critical)		
Statement of Nonconformity:	Human right policy established has not been implemented.		
Requirement Reference:	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		

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	intimidation and harassment by the unit of certification and contracted services, including contracted security forces.
Objective Evidence:	<p>NBPOL-WNB adopted human right policy which was documented in "Human right policy" dated 12/07/2023. Stated in policy the management commitment to respect, support and uphold fundamental human rights as per stated in the Universal Declaration for human rights which covers employees, suppliers, smallholders, and local communities.</p> <p>Stated in the procedure documented in "Disciplinary policy and procedure", March 2017 clause 4.1.3, Disorder behaviour and fighting at workplace that any employee including his/her dependent/relatives involve fighting and abusive behaviour at workplace or any company premises may result in employees been suspended and further dismissal.</p> <p><u>Kumbango Estate:</u> A worker (referred as WA) has been dismissed following an incident where her husband assaulted an office clerk (referred to as Staff AA) within the housing compound on 05/03/2023. A statement issued on the same date, SHEQ001, alleged that the worker had provoked her husband to attack staff AA. However, there is a lack of concrete evidence supporting WA's culpability, and the investigation was conducted only three months later, specifically on 23/06/2023.</p> <p><u>Malilimi Estate:</u> An incident occurred involving a worker who was apprehended by the police for causing the death of his sister's husband. This took place as he was defending his sister (referred to as XX) from an attack by her husband within the housing compound on 03/01/2023. Within 24 hours, XX was terminated by the estate's management in order to uphold a peaceful environment on the premises. This termination occurred without any compensation, and the management also agreed that XX was not guilty.</p>
Corrections:	<p>Malilimi Estate Employee in question had already paid their superannuation however was not correctly paid the rest of the remainder of her fortnight wages. This has since been done.</p> <p>Kumbango and Malilimi Estates Issue a reminder to all Operating Units in WNB that managers should not decide on cases that potentially lead to termination. Rather, they should be referred immediately to HR Manager.</p>
Root Cause Analysis:	Lack of understanding and inaccurate implementation of the company's disciplinary policy and procedure among the managers and was not referred to HR for guidance as required for any termination.
Corrective Actions:	<ol style="list-style-type: none"> 1. All cases related to wrongdoing shall be referred to HR and will be investigated based on the requirements stated in WNB Disciplinary Policy & Procedure 2. The cases will be investigated by WNB Disciplinary Committee with an oversight from NBPOL Corporate HR as stated in the TORs 3. Amend clause 4.1.3 of the Disciplinary Policy & Procedure to incorporate disciplinary action relating to the conduct of employee's dependent.

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	4. Socialize the Disciplinary Policy and Procedure across all OU’s in WNB both to management and workers.
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Revised SOPs sighted for disciplinary policy and procedure updated on September 2023 4th revision. Revision has been made on clause 4.1.3 related disciplinary action to the conduct of employees` dependent. 2. Memo from the general manager for NBPOL- WNB, Mohamad azhazha Abdul Aziz in terminations/dismissal cases should be refer to Human Resources Department 3. Communication of the policy and procedure has been done to the management by human resources department on 02/10/2023 while for workers has been done on 13/10/2023 for Malilimi Estate. While for Kumbango Estate, communication to staff has been done on 12/10/2023 and for workers done on 12/10/2023, 02/10/2023 and 14/10/2023. 4. Interview with the workers on awareness of the new policy and procedure by the auditor. <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	For this assessment, NBPOL has opted to transition from a multi-mill to a single-mill certification model. Numundo Palm Oil Mill and its designated supply base are beginning with Initial Assessment Verification (IAV) for this audit cycle. Please note that the identified non-conformities do not apply to Numundo Palm Oil Mill and its associated supply bases.

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M5	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	6.2.3 (Critical)		
Statement of Nonconformity:	Ineffective monitoring on compliance to legal working hours, overtime, rest periods, and employment termination.		
Requirement Reference:	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>a) Stated in Employment Contract 1978 Chapter 373, clause 35 (2) terminations of contract without notice, where a party to a contract has given notice of intention to terminate under section 34, either party may, without waiting for the expiry of that notice, terminate the contract by paying to the other party a sum of equal to the amount of salary that would have accrued to the employee during the period of notice.</p> <p>Stated in the employment contract appendix5; termination of employment, 2 weeks’ notice if employed 1 year or more and less than 5 years.</p> <p><u>Malilimi Estate</u></p>		

	<p>One worker has been terminated in 24hours without notice due to one incident with the aim of upholding a harmonious atmosphere within the compound. Despite the worker's tenure of over 2 years with the company, no compensation has been paid.</p> <p>b) Stated in Employment Contract 1978 Chapter 373, clause#49(1); Maximum daily hours and rest period that subject to subsection (5) and to variation under registered award, an employee shall not be required to work more than 12 hours in any one day</p> <p><u>Numundo POM</u></p> <p>A worker has been detected working beyond the prescribed limit of overtime, totalling more than 44 hours, for 2 consecutive months. The authorization for this overtime has been formally submitted in the document OT Approval Form. Samples have been taken for the second fortnight of both May 2023 and June 2023.</p> <p>c) Stated in Employment Contract 1978 Chapter 373, clause#49(2)(b); Maximum daily hours and rest period, shall not be required to work for more than 5 hours without a meal or rest period of not less than 30 minutes of he has been allowed a rest period of at least 10 minutes during that period; and (c) shall not be required to work for more than 5 hours without a meal or rest period of not less than 40 minutes of he has not been allowed a rest period of at least 10 minutes</p> <p><u>Numundo POM/Kapiura POM</u></p> <p>As per interview with the sample workers, the workers informed that they have not been informed on breaking hours/rest periods. The workers mentioned that they need to work for 8 hours consecutively. Subsequent verification with the management corroborated the absence of documented break and rest hours, and no evidence could be found indicating that such information had been conveyed to the workers.</p> <p>d) Inconsistent workers salary payment.</p> <p><u>Malilimi Estate</u></p> <p>Sample of 5 loose fruits picker has been taken and found out there is inconsistent payment for total loose fruit tonnage base on the pay slips and productivity records for PPE#20230521. Details as per below</p> <p>Workers AA</p> <p>Total L/F tonnage as per productivity records: 3630kgs</p> <p>Total L/F tonnage as per pay slips: 3,810kgs</p> <p>Different: 180kgs</p> <p><u>Garu Estate</u></p> <p>Sample of 5 harvesters has been taken and found out there is inconsistent payment for total bunches base on the pay slips and productivity records for PPE#20230521. Details as per below</p> <p>Workers AB</p> <p>Total bunches as per productivity records: 1,237 bunches</p> <p>Total bunches as per pay slips: 1,051bunches</p> <p>Different: 186 bunches</p> <p>e) At Malilimi Estate, a worker (Emp. ID #E793) was given three days of medical leave by the Health Extension Officer i.e., 29, 30 and 31/08/2022) due to injury from work. Based on company's policy, he shall be paid for 3 days under "injury</p>
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	<p>leave" term. However, based on his pay slip (PPE#20220911), he was only paid for 1 day under "sick pay" term.</p>
<p>Corrections:</p>	<p>Item A</p> <ol style="list-style-type: none"> 1) Payment in lieu was processed on the 12/09/23. Contact has been made with previous employee and arrangements made to pass on the payment on 29/09/23. 2) Payment in lieu has been done for the workers base on remittance advice number 286878, total K348.26 and there is evidence that worker already collect the cheque base on photo provided and document signed. Interview unable to be done since the worker are not staying in the compound anymore. <p>Item B</p> <p>The operation of the powerhouse operator at Mill requires certified personnel. During the audit assessment, the powerhouse station was temporarily operated by 2 certified staff and 1 probationary staff. Due to the shortage of 1 certified employee, the 2 existing certified employees were required the work additional hours. The probationary staff members have now completed their probation period on. 21.08.2023, and the powerhouse station operates with a 3-staff on 8 hour shifts.</p> <p>This situation has now been resolved and the employee in question is no longer working additional overtime.</p> <p>Item C</p> <p>The mill management has been diligently conducting a series of briefings to inform and update the workers regarding break time and extended break time. These briefings serve as crucial opportunities for imparting essential information and ensuring that all employees are well-informed about the allocated break periods. The following is a list of briefings conducted by mill management based on the training records;</p> <p>23.03.2022 25.07.2022 24.10.2022 29.01.2023 15.06.2023 10.07.2023 01.08.2023</p> <p>Although extensive awareness was conducted, it does however appear as though the awareness may not have been effective. Therefore, to address this:</p> <ol style="list-style-type: none"> 1. Standard awareness material has been developed and provided to the Mill Managers to use when conducting awareness; and 2. Poster created and socialised on all Mill noticeboards. <p>Item D</p> <p><u>Malilimi Estate Worker</u></p>

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	<p>Since the employee was over-paid as a result of human error (input error), their pay will not be deducted. Refer to corrective action section for corrective action taken to prevent reoccurrence.</p> <p><u>Garu Estate</u></p> <p>Based on the retrieved sample's document during the audit assessment, it seems that there is a discrepancy between the estate's record and the auditor's finding. The authentic records for PPE#20230521 are listed below;</p> <ul style="list-style-type: none"> - Total bunches as per productivity records: 2037 bunches - Total bunches as per pay slips: 2037 bunches - Difference: 0 <p>The worker's payment was accurate and consistent, in accordance with the productivity records' bunches.</p> <p>Item E</p> <p>The case has been reviewed and immediate action has been taken. The underpay of 2 days of injury leave / pay with total K 59.36, has been paid PPE 27.08.2023. Reimbursement of the underpaid has been done during the PPE20230827 total K59.36</p>
Root Cause Analysis:	<ol style="list-style-type: none"> 1. Management is not fully aware of the terms and conditions of employment and also have not clearly communicated to workers of the T&Cs. Compensation unpaid for termination – superannuation for the employee was paid accurately however the payment in lieu (2 weeks) was not paid due to Manager not aware of this requirement. 2. Rest period – The mill has never stopped workers and awareness conducted, however awareness appears to have been ineffective due to no standard awareness document / template for the Manager to use when conducting the awareness. 3. OT exceeding limit – under certain circumstances including the case referred in the objective evidence is due to unavailability of competent personnel for specific tasks due to resignations or termination and overall shortage of manpower to cover shifts. The mill had allowed workers to work more than the permissible limit. 4. Inaccurate wage calculation due to human error.
Corrective Actions:	<ol style="list-style-type: none"> 1) Issue reminder on the requirements related to employee entitlements / compensation requirements relating to termination. 2) Disseminate the revised OT procedure and conduct briefing to management regarding OT & working hours. 3) To brief Managers on internal policies on employment contracts and terms – permanent and temporary; termination, working hours. 4) Fortnightly review and monitoring of PPE overtime reports and corrective action taken where required. 5) Established documented process (step by step, flow chart) regarding fortnightly pay input / processing and the checking mechanism to check accuracy. Communicate to all responsible parties & training done with all employees involved in pay input.

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	<ol style="list-style-type: none"> 6) The management NBOP has established procedure for salary payment which included harvesting works documented in the "estate paycheck process flow chart" and "SOP Paycheck" version 01 issuance on September 2023 signed by head of plantations. Stated in the SOPs that productivity sheet will be updated by supervisor on daily basis and will be verified by the assistant manager, pay roll clerk and manager on fortnightly basis. 7) Conduct OT and working hours' awareness to workers during morning musters and toolbox talks. 8) Sustainability Department to conduct monthly check of all LTI's to ensure they have accurately paid. LTI Register to be matched against SAP payment data.
Assessment Conclusion:	<p>Item A</p> <ol style="list-style-type: none"> 1. Payment in lieu has been done for the workers base on remittance advice number 286878, total K326.48 and there is evidence that worker already collect the cheque base on photo provided and document signed. Interview unable to be done since the worker are not staying in the compound anymore 2. Memo sighted dated 14/09/2023 from Human resources manager to all OU`s manager related to payment of severance entitlements including payment of monies in lieu of notice. 3. Training records sighted for all the workers done by Julius Modbi on 02//10/2023. Sample taken for Bilomi Division, Malilimi Estate 4. Communication of the policy has been done by the Human resources manager, Mr Billy Madonen on 19/09/2023 to all operating units manager <p>Item B</p> <ol style="list-style-type: none"> 1. Overtime policy and governance has been established version 01 updated on October 2023 which clearly stated that overtime is voluntarily and not exceeds 48 hours as per PNG employment act. 2. Sample of pay slips taken for 5 PPE 20231008, 20230924, 20230910, 20230827 and 20230813 which there is evidence that there no workers works more than 48 hours. 3. Communication of the policy has been done by the Human resources manager, Mr Billy Madonen on 19/09/2023 to all operating units' manager, sighted also that the procedure has been posted at the notice board for easy access. 4. Communication of the overtime and resting period has been done several time after the audit and sighted that training has been done to all the workers by the operating units 16/10/2023, 11/10/2023 and 09/10/2023 <p>Item C</p> <ol style="list-style-type: none"> 1. Standard awareness material has been established and prepared by Head of milling, Mr Gopinathan which clearly mentioned the rest period at works. 2. Poster has been established and posted at the notice board at the office and workstation which can be easily access by all workers.

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	<p>3. Communication of the overtime and resting period has been done several time after the audit and sighted that training has been done to all the workers by the operating units 16/10/2023, 11/10/2023 and 09/10/2023</p> <p>Item D</p> <ol style="list-style-type: none"> 1. The management NBOP has established procedure for salary payment which included harvesting works documented in the "estate paycheck process flow chart" and "SOP Paycheck" version 01 issuance on September 2023 signed by head of plantations. Stated in the SOPs that productivity sheet will be updated by supervisor on daily basis and will be verified by the assistant manager, pay roll clerk and manager on fortnightly basis. 2. Communication of the SOPs to all manager/ assistant manager sighted on 19/09/2023 done by the Plantation Head, Mohamed Nasir. Interview with assistant manager demonstrate their understanding on the SOPs 3. Communication of the SOPs done by Garu Estate by assistant manager, MR Isidor Saeke JNR to all supervisors/paycheck clerk. While for Malilimi estate, communication of the SOPs done 12/10/2023 4. Sample of document has been taken, E796-WNB-Garu Estate Rollover form PPECODE: 20230105-Section 108- division three-wheeler where check and verification has been done by the assistant manager on 18/09/2023, 21/09/2023 and 25/09/2023. Verification has been done comparing to summary of payslips print out by the SAP system which tally which actual bunch recorded by supervisor. There is evidence that both documents has been check and verified by assistant manager and estate manager 5. Interview with the workers confirmed that the SOPs has been implemented and there is no issues regards to salary payment. <p>Item E</p> <ol style="list-style-type: none"> 1. Reimbursement of the underpaid has been done during the salary payment PPE20230827 total K59.36 and it has been verified based on payslips. 2. Monitoring by sustainability department of LTI has been conducted for month August and September 2023. All data provided by the operating units and will be counter check with the SAP system. If there any pending payment, sustainability department will notify the operating units to proceed the payment. Sighted sample for Haella Estate and Bebere Estate which payment has been done on 17/10/2023 through petty cash. It has verified based on petty cash voucher 3. Training how to fill up the records for lost time injury has been taken documented Injury Assessment report" which has been trained to the CHW and payclerk on 11/10/2023 <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
<p>Effectiveness Closure (for previous audit closed Critical NC):</p>	<p>Revised OT procedure was available and briefing to management regarding OT & working hours has been conducted for the year 2024. Verified of sample payslip of workers found in order thus Major Nc was remained closed.</p>

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M6	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	6.5.1 (Critical)		
Statement of Nonconformity:	The Domestic Violence Policy has not been adequately implemented.		
Requirement Reference:	<p>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>Smallholder requirements:</p> <p>Smallholders must be able to verbally explain that they understand and observe this requirement.</p>		
Objective Evidence:	<p>Internal policy for sexual and all other forms of harassment and violence sighted in "Domestic violence policy" dated 12/07/2023 which stated, while women who experience domestic violence, the policy applies equally to men who need advice and support. In the support of this, it is NBPOL policy that anyone who experiencing or has experience domestic violence can raise in the knowledge that NBPOL will resolve the issue of matter effect.</p> <p>A rape incident occurred within the Kumbango POM housing compound involving a minor (15 years old) and was perpetrated by her uncle on the 13th of August 2022. The victim's mother filed a complaint on the 19th of August 2022, and sought to verify whether the security had informed the management about the situation, which they had not.</p> <p>Although the matter was raised with the security department, there is no indication that any investigation has taken place. Additionally, the management has not provided any guidance or assistance to the victim, contrary to the commitment outlined in the policy.</p>		
Corrections:	<ol style="list-style-type: none"> 1. The Sustainability Department made contact with the victim and the victim's mother and arranged counselling sessions for the victim, providing them with the necessary moral encouragement. 2. The counselling session took place on 28.08.2023, in collaboration with various departments such as Sustainability, Women Empowering Women (WEW), Welfare, and Safety. The victim, along with her mother and other family members, were present during the session. Follow up counselling has been offered to the victim. 		
Root Cause Analysis:	<ol style="list-style-type: none"> 1. No established SOP / flowchart outlining the required steps and referral pathway in dealing with sexual harassment and abuse cases. Therefore, this particular incident was not handled / managed appropriately by the relevant departments. 2. No established SOP for Security Department relating to timely and effective investigation of sexual harassment and abuse cases. 		
Corrective Actions:	<ol style="list-style-type: none"> 1. IOM reminder issued to all Operating Units (OU's) on the 8th September regarding the requirement for rape and sexual assault cases to be 		

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	<p>immediately escalated to nominated Managers to ensure timely investigation and determination of disciplinary action.</p> <ol style="list-style-type: none"> 2. Develop SOP that clearly outlines the required steps, referral pathways and various responsibilities in dealing with sexual harassment and abuse cases. This SOP will be a guide for all Managers and training / awareness conducted with all Managers to ensure that they are aware of the process and their responsibilities. 3. Security Department to develop an SOP relating to the timely and effective investigation of sexual harassment and abuse incidents. The SOP outlines the responsibilities of the Security Department and the various internal and external stakeholders (e.g. Police) that must be part of the process. 4. All sexual harassment and abuse cases must also be reported to Sustainability Department. Sustainability Department to maintain a confidential register and conduct their own internal audit / checks of all incidents, ensuring effective implementation (as outlined in the above mentioned SOP's). 5. Standard awareness material on sexual harassment to be developed and circulated to all OU's. 6. Socialize awareness material to all OU Managers. 7. OU Manager's to conduct routine awareness with their workforce. 8. Posters relating to sexual abuse and assault to be developed and distributed across the operation to enhance awareness
<p>Assessment Conclusion:</p>	<ol style="list-style-type: none"> 1. Consultation with the victim by women empowerment committee on 28/08/2023 and verified based on consultation minutes 2. Memo from the general manager for NBPOL- WNB, Mohamad Azhazha Abdul Aziz on handling raped cases, domestic violence and sexual assault on 07/09/2023 3. SOP for handling involving rape, sexual assault and domestic violence established on October 2023 rev 001 approved by Human Resources department. 4. SOP for handling cases involving rape, sexual assault and domestic violence for security department has been established in October 2023 5. Communication of the SOPs sighted done by Human Resources management and verify based on the training records 6. Posters has been established and posted at the notice board and accessible to all workers. <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
<p>Effectiveness Closure (for previous audit closed Critical NC):</p>	<p>For this assessment, NBPOL has opted to transition from a multi-mill to a single-mill certification model. Numundo Palm Oil Mill and its designated supply base are beginning with Initial Assessment Verification (IAV) for this audit cycle. Please note that the identified non-conformities do not apply to Numundo Palm Oil Mill and its associated supply bases.</p>

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Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M7	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	6.7.1 (Critical)		
Statement of Nonconformity:	The evidence to show that the OSH Committee Meeting as frequent as stipulated in the NBPOL's Operational Safety Management Plan was not adequate.		
Requirement Reference:	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.		
Objective Evidence:	For the year 2023, the evidence to show that Rigula Estate has been conducting their OSH Committee Meeting monthly as stipulated in the NBPOL's Operational Safety Management Plan was not adequate. Only two meetings were conducted at the point of this assessment i.e., March and May 2023.		
Corrections:	The July OSH Committee meeting for Rigula Estate was held on 11/08/2023 and August OSH Committee meeting held 28/08/2023. September OSH Committee meeting is scheduled for 28/09/2023.		
Root Cause Analysis:	<ol style="list-style-type: none"> 1. Lack understanding and importance given to conducting OSH Committee by the Rigula Estate Management. 2. Lack of monitoring and tracking to ensure OSH Committee Meetings are conducted as required. 		
Corrective Actions:	<ol style="list-style-type: none"> 1. Issue IOM reminder to all WNB OU's regarding the requirement for documented, effective, monthly OSH Committee meetings. 2. Copies of meeting minutes must be submitted to Sustainability by all OU's each month for tracking on the adequacy of the issues discussed and frequency. 3. Refresher training to all Managers and Sustainability / ESH reps on the requirements stated on NBPOL OSMP with particular focus on OSH Committee meetings. 4. Sustainability Department to receive the 2023 meeting calendar from all OU's and central planner maintained. 		
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Minutes meetings has been sighted where it has been conducted on 26/09/2023 and 28/08/2023 attended by representative from employer and employees. 2. Memo from head of sustainability, Peter Callister and general manager, Mohamed Azhazha Abdul Aziz for NBPOL dated 05/09/2023 regards to monthly OSH committee meetings and personal protective equipment. 3. Sighted WNB OHS meeting tracker. For meeting conducted on 28/08/2023, it has been submitted on 04/09/2023 and for meeting conducted 26/09/2023, it has been submitted on 04/10/2023. 		

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	<p>4. Evidence of email which the OSH minutes meeting has been submitted to sustainability department.</p> <p>5. Meeting schedule for 2023 is available and documented in "Rigula Estate safety meeting schedule-2023". Next meeting will be conducted on 26/10/2023, 30/11/2023 and 28/12/2023.</p> <p>6. Training for manager/OSH representative has been done by sustainability department on 09/09/2023 and 12/09/2023</p> <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>For this assessment, NBPOL has opted to transition from a multi-mill to a single-mill certification model. Numundo Palm Oil Mill and its designated supply base are beginning with Initial Assessment Verification (IAV) for this audit cycle. Please note that the identified non-conformities do not apply to Numundo Palm Oil Mill and its associated supply bases.</p>

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M8	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	6.7.3 (Critical)		
Statement of Nonconformity:	Workers did not use appropriate personal protective equipment (PPE) as specified in Company procedures and sanitation facility was not used by a spraying worker.		
Requirement Reference:	Workers use appropriate personal protective equipment (PPE) as specified in Company procedures, which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		
Objective Evidence:	<p>i) At Rigula Estate, Field No. MU RG 700, Road 5, Ave. 5, a worker was seen to be doing the FFB loading work barefooted.</p> <p>ii) There have been a few spots of small fire occurred at Field No. MU RG 500, Road 5, Ave. 4 to 5, Rigula Estate during the field visit. Six herbicides spraying operators were assigned to put out the fire. However, none of them were wearing appropriate PPE such as closed shoes and long pants while putting out the fire. This is not in-line with the Agricultural Fire Fighting Procedure (doc. no.: SUST-05).</p> <p>iii) There was a chemical spraying operation at Malilimi Estate (Field No. MN02C, Ave. 1) done by two workers. However, it was observed that one of the workers did not go to the sanitation facility to cleanse himself after work.</p>		
Corrections:	<p>Item A</p> <p>Safety boots have been distributed to the workers identified conducting FFB loading without boots. The estate management conducted a training session on 15/08/2023 to raise awareness among drivers and loaders.</p>		

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	<p>Item B A firefighting training session with full personal protective equipment (PPE) was carried out by the estate management team at Avenue 4,5 midpark on 12/08/2023. A total of 6 individual sprayers participated.</p> <p>Item C Estate management organized a training session on the proper usage of the sanitation facility for all sprayers on 30/08/2023 at Mililimi office.</p>
Root Cause Analysis:	Lack of monitoring and enforcement of PPE by Management at Rigula and Malilimi Estates.
Corrective Actions:	<ol style="list-style-type: none"> 1. Issue IOM reminding all Managers to check and document workers PPE at musters every morning. No PPE, No Work policy MUST be enforced. 2. Training and awareness to be conducted with all managers' / sustainability reps & workers regarding the OSMF and PPE guidelines and requirements. 3. Sustainability to conduct ad hoc / unannounced periodic PPE checks covering all Estates.
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Training for manager/OSH representative has been done by sustainability department on 09/09/2023 and 12/09/2023 2. Memo from head of sustainability, Peter Callister and general manager, Mohamed Azhazha Abdul Aziz for NBPOL dated 05/09/2023 regards to monthly OSH committee meetings and personal protective equipment. 3. Sustainability to conduct adhoc / unannounced periodic PPE checks covering all Estates which records sighted and latest has been done on 09/10/2023 4. Daily PPE monitoring by the estate management during morning muster call and sighted in "Daily PPE checklist" for all types of works. 5. Training for sprayers sighted on 10/10/2023 on sanitation after job done. 6. Demonstration of the fire fighting team to put out the fire. 7. Interview with workers on PPE and issuance of PPE. <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	For this assessment, NBPOL has opted to transition from a multi-mill to a single-mill certification model. Numundo Palm Oil Mill and its designated supply base are beginning with Initial Assessment Verification (IAV) for this audit cycle. Please note that the identified non-conformities do not apply to Numundo Palm Oil Mill and its associated supply bases.

Previous Audit Minor Non-conformity			
NCR Ref #	2376409-202308-N1	Issued Date	18/08/2023
Due Date	17/9/2023	Closure Date	23/08/2024
Indicator & Category (Critical / Minor)	3.4.2 (Minor)		

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Statement of Nonconformity:	Review of SEIA (complete SEIA and Environmental Aspect Impact) was not made available and concluded with changes to current practices.
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. The SEIA shall be reviewed as a minimum once every two years and updated as necessary, in those cases where the review has concluded that changes shall be made to current practices. In any case, the complete SEIA shall be updated at least every ten years to evaluate the cumulative effect of incremental changes. There shall be evidence that the review includes the participation of affected stakeholders.
Objective Evidence:	<p>1) <u>Numundo POM</u></p> <p>a) NBPOL Environmental Aspect Register, issue: 13 dated July 2023 has yet to include changes to current practice for: EFB stockpile at ETP area – Operating state under abnormal and emergency has not been identified in the adverse environmental aspects list. Significant environmental impacts on the GHG emission (CH4) from anaerobic process and leachate generation was not evaluated.</p> <p>2) SEIA was not made available for plantations and Waraston POM and updated at least every ten years.</p>
Corrections:	<ol style="list-style-type: none"> 1. Review Environmental Aspects and Impacts Register to ensure the stockpiling of EFB is captured as a negative impact with mitigation measures in place. 2. EFB Management Plan for NOM to be developed and implemented. 3. EFB stockpile to be removed and EFB spread to the field or moved used as composting site at the nursery. 4. Complete SEIA for WOM – currently underway with consultant scheduled to be onsite 18th September. 5. SEIA for WOM to be conducted September 2023 and SEIA for all Estates to be conducted Q1 2024.
Root Cause Analysis:	<ol style="list-style-type: none"> 1. Environmental Aspects Register failed to capture EFB stockpiling as it is not a standard practice within the company’s operations. 2. Insufficient planning, preparation and allocation of budget to ensure SEIA’s were completed
Corrective Actions:	Include SEIA for Estates into 2024 budget and SEIA for Estates conducted Q1 2024.
Assessment Conclusion:	Updated SEIA has been established reviewed on January 2024. EFB stockpile at ETP area has been include. Training on it has been conducted with evidence of training material, attendance and photos. Thus, Minor NC was effectively closed.

Previous Audit Minor Non-conformity			
NCR Ref #	2376409-202308-N2	Issued Date	18/08/2023
Due Date	17/9/2023	Closure Date	23/08/2024

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Indicator & Category (Critical / Minor)	4.2.3 (Minor)
Statement of Nonconformity:	Complaint has not been resolved in timely manner
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:	<u>Rigula Estate</u> One complaint was lodged to the management on 16/04/2023, about a case of death caused by delayed arrival of ambulance by 4 hours. The management explained that the ambulance was stationed at Kapiura and required long travelling time for responding to emergency situations. The management's resolution involved reallocating ambulance A#427 back to Rigula Estate / Malilini Estate. However, at the point of this audit, no action has been taken, although the management had classified the issue as "resolved".
Corrections:	Ambulance has since been back to Rigula and permanently stationed there.
Root Cause Analysis:	Lack of communication by Rigula Management and Kapiura Group Management with the Clinic on the status of the ambulance.
Corrective Actions:	<ol style="list-style-type: none"> Review of Ambulance SOP, stipulating that the Company Doctors and onsite HEO's have direct control of the ambulances. Revised SOP to be socialized amongst all Clinic staff and all OU Managers.
Assessment Conclusion:	For this assessment, NBPOL has opted to transition from a multi-mill to a single-mill certification model. Numundo Palm Oil Mill and its designated supply base are beginning with Initial Assessment Verification (IAV) for this audit cycle. Please note that the identified non-conformities do not apply to Numundo Palm Oil Mill and its associated supply bases.

Previous Audit Minor Non-conformity			
NCR Ref #	2376409-202308-N3	Issued Date	18/08/2023
Due Date	17/9/2023	Closure Date	23/08/2024
Indicator & Category (Critical / Minor)	6.2.7 (Minor)		
Statement of Nonconformity:	Temporary workers have been used for core works.		
Requirement Reference:	Permanent, full-time employment is used for all core work performed by the unit of certification. Temporary, temporary and day labour is limited to jobs that are temporary or seasonal		
Objective Evidence:	It was found that temporary workers were used for core works. Samples are as follows: <u>Kumbango POM</u> <ol style="list-style-type: none"> Worker AA, Recruited 23/01/2023, Kernel Station Operator Worker BB, Recruited 23/01/2023, Oil Room Operator 		

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	<p>3. Worker CC Recruited 23/01/2023, Effluent Pond <u>Kapiura POM</u></p> <p>1. Worker DD, Recruited 15/03/2023, Housing upkeep. 2. Worker EE, recruited 26/06/2023, Housing upkeep</p>
Corrections:	<p>The 3 workers who were originally employed as temporary workers at Kumbango POM have been confirmed as permanent employees on 24.08.2023. As a result, these 3 individuals are now able to carry out the core work of the POM.</p> <p>However, in the case of the 2 sample workers for the Kapiura POM, their responsibilities are focused on housing upkeep, which is not considered as core work.</p>
Root Cause Analysis:	<p>Kumbango POM and Kapiura POM were not aware of this RSPO requirement due to lack of information being made available to them.</p>
Corrective Actions:	<ol style="list-style-type: none"> 1. Estates and Mills to make a list of all core and non-core jobs. A procedure to be developed to as a guidance document for all Managers. 2. Awareness to be conducted with Managers regarding the procedure. 3. All Managers to conduct a review of all temporary employees and ensure that none are conducting core work. The review to also determine the status of workers and a permanent contract offered if the task falls under core work.
Assessment Conclusion:	<p>For this assessment, NBPOL has opted to transition from a multi-mill to a single-mill certification model. Numundo Palm Oil Mill and its designated supply base are beginning with Initial Assessment Verification (IAV) for this audit cycle. Please note that the identified non-conformities do not apply to Numundo Palm Oil Mill and its associated supply bases.</p>

Previous Audit Minor Non-conformity			
NCR Ref #	2376409-202308-N4	Issued Date	18/08/2023
Due Date	17/9/2023	Closure Date	23/08/2024
Indicator & Category (Critical / Minor)	6.7.2 (Minor)		
Statement of Nonconformity:	The assigned operative trained in first aid was not present in the field.		
Requirement Reference:	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		
Objective Evidence:	<p>The assigned operatives trained in first aid were not present during the visit of the following operations:</p> <ol style="list-style-type: none"> i) harvesting at Garu Estate (field no. GR200, Ave. B) ii) manual weeding at Garu Estate (field no. GT0800, Ave. 2) 		
Corrections:	All Supervisors and Section Leaders to be trained up as first aid operatives and provided with the field 'first aid bumbag'.		

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Root Cause Analysis:	Insufficient number of trained first aid operatives at Garu Estate.
Corrective Actions:	<ol style="list-style-type: none"> 1. Review the adequacy of First Aid kits and First Aid officers at all Estates. 2. Conduct training with all designated First Aid officers. 3. Conduct briefing to all workers on the availability of first aid kit, location and PIC's.
Assessment Conclusion:	For this assessment, NBPOL has opted to transition from a multi-mill to a single-mill certification model. Numundo Palm Oil Mill and its designated supply base are beginning with Initial Assessment Verification (IAV) for this audit cycle. Please note that the identified non-conformities do not apply to Numundo Palm Oil Mill and its associated supply bases.

Previous Audit Minor Non-conformity			
NCR Ref #	2376409-202308-N5	Issued Date	18/08/2023
Due Date	17/9/2023	Closure Date	23/08/2024
Indicator & Category (Critical / Minor)	6.7.4 (Minor)		
Statement of Nonconformity:	The status of whether or not the worker is eligible to get insurance compensation claim due to accident was undetermined.		
Requirement Reference:	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.		
Objective Evidence:	There had been an accident to a worker (Emp. ID 6XXXX1) at Numundo Oil Mill on 12/10/2021 (<i>but reported in the accident logbook 12/10/2022</i>). Based on the Injury Assessment Report (IAR), the company's clinic had classified the injury as Major and requires workers compensation. However, the IAR was not available at the company's Human Resource Department for further process. Thus, the status of whether or not the worker is eligible to get insurance compensation claim due to accident was undetermined.		
Corrections:	Worker's compensation payment relating to this injury to be processed.		
Root Cause Analysis:	Management lack of understanding of the injury reporting procedure and the requirement to submit documentation for processing of Worker's Compensation		
Corrective Actions:	<ol style="list-style-type: none"> 1. Amend EOM reporting template and KPI Reporting template to include a column for worker's compensation check. 2. Conduct refresher training with all Managers on the injury reporting procedure and flowchart. 3. On a monthly basis, Sustainability to cross-check on reported cases entitled for worker's compensation and ensure accurate and timely processing. 		
Assessment Conclusion:	EOM and KPI Reporting template has been included in the workers compensation check. Training has been conducted at Jun 2024 with evidence of Training material, attendance and photos. Monitoring has been made by Sustainability Department on monthly basis. Sighted monitoring record for the month of Jun and July 2024. Thus Minor NC was effectively closed.		

Previous Audit Opportunity for Improvement	
OFI #	Description
OFI 1	<p>2376409-202308-I1</p> <p><u>Indicator 6.2.4</u></p> <p>Management plan to construct new housing to replace substandard housing and overcrowding quarters established in 15/03/2023 which 1,655 of workers housing with total PGK 374.98M has been allocated for period of 10 years.</p> <p>OFI raised for auditor to verify implementation on the next audit.</p> <p>Verification / Follow-up actions:</p> <p>Housing inspections are conducted on quarterly basis by the management using the Housing Repair and Maintenance Checklist (PF29) to identify any defects of the house building and sanitation facility. Once identified, notification to the company’s Construction Department will be made for further actions. Based on samples of the PF29, most of the repair and maintenance were done in timely manner. Sighted new housing constructed for each operating units by phase which planned to complete in 2033. Site visit done found that the new housing accommodate with 2 rooms , kitchen and toilets.</p>

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2535204-202408-M1	Critical	3.6.1	23/08/2024	Closed on 02/11/2024
2535204-202408-M2	Critical	GCC 4.3	23/08/2024	Closed on 02/11/2024
2535204-202408-M3	Critical	6.6.2	23/08/2024	Closed on 02/11/2024
2535204-202408-N1	Minor	7.4.2	23/08/2024	Open
2535204-202408-N2	Minor	3.5.2	23/08/2024	Open
2535204-202408-N3	Minor	3.3.2	23/08/2024	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 NBPOL Numundo Palm Oil Mill and Supply Bases 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. 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.

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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)
Communities	Maleu ILG	Face to face
NGO	Women Empowering Women	Face to face
Supplier	Brain Bell	Face to face
Governmental Department	Oil Palm Industry Corporation	Face to face
Internal	Workers of mill and estates	Face to face

Stakeholders comment	
1	<p>Feedback: Workers of mill and estates</p> <p>The management has been accommodative to the workers in term of welfare. Safety at the workplace is a top priority imposed by the management. Adequate trainings and free PPE were among the main needs given by the management. With regards to conditions of housing facilities, water & electricity supply were always monitored to obtain the information about the status of conditions and thereafter continue maintenance. Workers were also made to understand the mechanism to lodge complaint or grievance should there be any. There has been no issue with regards to delivering the terms & conditions stipulated in the employment contract so far.</p> <p>Audit Team verification and response: No further issue.</p>
2	<p>Feedback: Brian Bell</p> <p>The supplier has a good relationship with the company where they have been doing business for many years. The management and staff of the operating units have also been very accommodating should there be any issues of concern. The company has always invited the supplier to attend the stakeholder meetings as a channel to discuss any issues. They were also made to understand the mechanism to lodge complaint or grievance should there be any. Business transactions are done through fair and unbiased process starting from request of price quotations. Generally, timing of invoice clearance was good with occasional hiccups which nevertheless resolved without much complication. However, no official grievance lodged by the supplier so far pertaining the clearance timing.</p> <p>Audit Team verification and response: No further issue.</p>
3	<p>Feedback: Women Empowering Women (WEW)</p> <p>The company has been very supportive in assisting WEW to meet their objective which is to maintain safe and harmonious communities which eventually helps to reduce crimes. Among the resource contributed by the company, apart from financial support are transportation, meeting facility, place to conduct their activities such as life skills and financial literacy trainings. WEW is very grateful to the company.</p> <p>Audit Team verification and response: No further issue.</p>
4	<p>Feedback: Oil Palm Industry Corporation (OPIC)</p> <p>NBPOL has always been very cooperative to the agency. OPIC frequently got involve in many of the company's activities such as field training, field inspection & evaluation, replanting process, and grievance management to name a few. The company has always invited them to attend the stakeholder meetings as a channel to discuss any issues.</p> <p>Audit Team verification and response: No further issue.</p>

5	<p>Feedback: Maleu ILG</p> <p>Relationship between ILG (the land lessor) and NBPOL (the land lessee) have been good so far. Should there be any issues, they are always handled in appropriate manners. The company is always open for any discussion. The terms and conditions of the lease agreements were satisfactorily observed. The FFB royalty has also been revised as agreed in the terms and conditions of the lease agreement. The company has always invited them to attend the stakeholder meetings as a channel to discuss any issues. They were also made to understand the mechanism to lodge complaint or grievance should there be any. Under normal circumstances, payments for lease and royalty were made in timely manner.</p>
	<p>Audit Team verification and response: No further issue.</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
<p>It is deemed that there is no previous land user / owner as the company has planted the second generation of oil palms. NBPOL-WNB has been in operations since 1960s. All Relevant Lease land agreement with government and land title was verified.</p>					



Previous land owner / user comment	
	<p>Feedbacks: N/A</p>
	<p>Audit Team verification and response: N/A</p>

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

<p>The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that SD Guthrie Numondo POM, NBPOL has complied with the PNG & Solomon Islands National Interpretation 2019 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 SD Guthrie Numondo POM, NBPOL is certified.</p>	
Report prepared by	Acceptance of Assessment Conclusion
<p>Name: NOR HALIS ABU ZAR</p>	<p>Name: BENJAMIN OSA</p>
<p>Company Name: BSI SERVICES MALAYSIA SDN BHD</p>	<p>Company Name: NEW BRITAIN PALM OIL-WNB</p>
<p>Title: CLIENT MANAGER</p>	<p>Title: SUSTAINABILITY MANAGER</p>
<p>Signature:</p> 	<p>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></p> 
<p>Date: 02/11/2024</p>	<p>Date: 05/11/2024</p>

Appendix A: Summary of Findings

Criterion / Indicator	Assessment Findings	Compliance	
Principle 1: Behave ethically and transparently			
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.			
1.1.1	<p>(C) Management documents that are specified in the RSPO P&C are made publicly available.</p> <p>Smallholder Requirement:</p> <p>Organization that is managing the smallholders shall hold relevant documents and make available to interested parties on request.</p> <p>- Critical (Major) compliance -</p>	<p>There is a list of publicly available documents issued by NBPOL’s Sustainability Department WNB and communicated through meeting with stakeholders and display on notice boards. Among the documents which can be made available to public are:</p> <ol style="list-style-type: none"> 1) Land titles/user rights 2) Operational Safety Management Plans 3) Plans and impact assessments relating to environmental and social impacts 4) HCV documentation 5) Environmental Management Systems (ISO14001) 6) Details of complaints and grievances 7) Negotiation procedures (available at NBPOL Lands Department) 8) Continual improvement plans 9) Public summary of certification assessment report 10) Human Rights Policy 11) Consultation and communication procedure <p>Other than that, NBPOL-WNB published their document in the websites www.nbpol.com such as policies and procedure, sustainability structure, sustainability reports, certification and indices, stakeholders’ consultations and NBPOL foundation.</p>	Complied

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1.1.2	<p>Documented Information is provided in English and accessible to relevant stakeholders. Explanatory information may be provided in writing or orally in Tok Pisin (PNG) or SI Pijin (Solomon Islands)</p> <p>- Minor compliance -</p>	<p>All the documents are available in English and accessible to all stakeholders which can be requested through Communication and Consultation Procedure and approval by heads of department. Since the last assessment, there has been no request from any stakeholders.</p>	Complied
1.1.3	<p>(C) Records of requests for information and responses are maintained.</p> <p>- Critical (Major) compliance -</p>	<p>Should there be any request for information that are specified in the RSPO P&C from any stakeholders, record of request will be maintained in a few ways such as Communication Logbook, and filing of correspondence documents e.g., email printout, and letter. There has been no request for information that are specified in the RSPO P&C from any stakeholders since the last assessment.</p>	Complied
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>Addressed in the Communication and Consultation Procedure. Stated in the procedure, any communication and consultation need to be dealt by the receiving department within 30 days, and 90 days' timeframe for any communication/consultation with intervention of other department. The procedure has been communicated to all stakeholders during the stakeholder's consultation which was conducted for all certification units under NBPOL-WNB certification units. Crosschecking through interview, the sampled stakeholders were able to demonstrate a good understanding of the procedure.</p>	Complied
1.1.5	<p>There is a current list of contact and details of stakeholders and their nominated representatives.</p> <p>- Minor compliance -</p>	<p>NBPOL-WNB has their list of stakeholders which is updated from time to time. Generally, the stakeholders are of various categories such as local communities, surrounding landowners/premises, authorities, contractors, suppliers/vendors, and NGOs to name a few. The list has the information about nominated representatives, contact numbers, e-mail addresses and location addresses.</p>	Complied

Criterion 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 by the milling Company. The policy is extended to smallholders through extension services provided by the Company and Government. Smallholders are expected to apply the policy in their own dealings with others.</p> <p>Smallholder Requirement:</p> <p>Organization that is managing the smallholders required to have a written policy committing to a code of ethical conduct and integrity in all operations and transactions</p> <p>- Minor compliance -</p>	<p>SD Guthrie Berhad has addressed its policy for ethical conduct in Code of Business Conduct (COBC) and to be implemented in all business operations and transaction, including recruitment and contracts. In this statement, SD Guthrie Berhad expresses its unwavering commitment to fostering good governance and transparency while adhering to the Group's Policies & Authorities and Code of Business Conduct.</p> <p>The Code of Business Conduct serves as a guiding document for SD Guthrie Berhad, enabling the organization to embrace the fundamental values of Integrity, Respect & Responsibility, Enterprise, and Excellence. These values serve as the guiding principles for conducting business in a fair, honest, and ethical manner. The Code of Business Conduct is applicable across all mills, estates, and the Smallholder Department within the organization.</p>	Complied
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>At the operating unit level, the system to monitor is mainly by regular checking of the contractors' legal compliance and employees' welfare by the management. Apart from that, annual internal audit is also one of the methods to ensure whether the management is monitoring the compliance and implementation of the policy of the counterparties. Since the last assessment, there has been no report related to violation of ethical conduct. Should there be any, it will be handled according to Clause 13 of the COBC.</p>	Complied
Principle 2: Operate legally and respect rights			
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.			
2.1.1	<p>(C) The Unit of Certification complies with legal requirements</p> <p>Smallholder Requirement:</p>	<p>The certification has complied with legal requirements. Licence and permit as below:</p> <p>Numundo POM</p>	Complied

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	<p>Smallholders are to comply with all applicable PNG or Solomon Islands legal requirements. Organization that is managing the smallholders requires to monitor compliance during extension activities. Block inspection reports to provide evidence of compliance.</p> <p>- Critical (Major) compliance -</p>	<ol style="list-style-type: none"> 1. Certificate of Registration Of A Boiler Pressure Vessel #15165 valid until 22/07/2025 2. Certificate of Registration Of A Boiler Pressure Vessel #15166 valid until 22/07/2025 3. Certificate of Registration Of A Boiler Pressure Vessel #15170 valid until 22/07/2025 4. Licence To Keep Store Where Inflammable Liquids and/or Dangerous Goods May Be Kept#24493 valid until 30/09/2025 5. Certificate Of registration As a Factory for water Treatment Plant #16705 valid until 31/12/2024 6. Weighbridge Certificate Of Inspection #ICCC3111 dated 03/08/2024 with serial number: 202650004. 7. Environmental Permit under Section 65 of the Environment Act 2000 #EP-L2(411) dated issue 08/03/2012 valid until 03/04/2037 (25 Years) <p>Ove Estate</p> <ol style="list-style-type: none"> 1. Certification Of Registration Ingersol Air Compressor #15110 valid until 22/07/2025 2. Certificate of Registration – Power House #16613 valid until 31/12/2024 3. Certificate of Registration – General Maintenance #16616 valid until 31/12/2024 <p>Daliavu Estate</p> <ol style="list-style-type: none"> 1. Certificate Of Registration as a Factory (Mini General Maintenance Workshop) #16622 valid until 31/12/2024 	
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		<ol style="list-style-type: none"> 2. Licence to keep a store where inflammable liquids and/or dangerous goods may be kept #24459 valid until 30/09/2025 3. Certificate Of Registration as a Factory (Power House) #16623 valid until 31/12/2024 4. Certificate of registration of a boiler pressure vessel #15115 valid until 22/07/2025 <p>Healla Estate</p> <ol style="list-style-type: none"> 1. Licence To keep A store Where Inflammable Liquids and/or dangerous goods may be kept #24464 valid until 30/09/2025 2. Licence To keep A store Where Inflammable Liquids and/or dangerous goods may be kept #24465 valid until 30/09/2025 3. Certificate Of Registration as a Factory (Tyre bay) #16634 valid until 31/12/2024 4. Certificate Of Registration as a Factory (Power House) #16633 valid until 31/12/2024 <p>Sapuri Estate</p> <ol style="list-style-type: none"> 1. Certificate Of Registration Of a Boiler Pressure Vessel #15114 valid until 22/07/2025 2. Certificate Of Registration as a Factory (General maintenance Workshop) #16621 valid until 31/12/2024 3. Licence To keep A store Where Inflammable Liquids and/or dangerous goods may be kept #24460 valid until 30/09/2025. 	
2.1.2	The milling Company has a documented system for ensuring legal compliance 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	NBPOL-WNB updated the Legal and Subscribed Register on July 30, 2024. The assessment of legal requirements relevant to the operations was conducted by Teup Goledu, the company secretary.	Complied

	<p>contracted third parties, recruitment agencies, service providers and labour contractors.</p> <p>Smallholder Requirement:</p> <p>Organization that is managing the smallholders shall disseminate information on legal changes to smallholders.</p> <p>- Minor compliance -</p>	<p>The Legal and Subscribed Register was prepared in accordance with PNG laws and regulations, including the PNG Environmental Act 2000, PNG Environment (Water) Regulation 2002, Environmental Health Act, PNG Industrial Safety, Health and Welfare Act, Child Welfare Act 1961, Conservation Area Act 1978, Education Act 1983, Employment Regulation 1980, Forestry Act 1991, Industrial Relations Act 1962, Land Act 1996, Lands Dispute Settlement Act 1996, Land Groups Incorporation Act 2009, Land Registration Act 2009, Oil Palm Industry Corporation Act 1992, Superannuation Act 2000, and Workers' Compensation Act. The register also includes the evaluation of the company's legal compliance with the RSPO P&C – PNG & SI National Interpretation indicators. No new updates to PNG legislation were identified, as confirmed by the technical expert and NBPOL management.</p>	
<p>2.1.3</p>	<p>For Company land, legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.</p> <p>For Smallholder land, boundaries have been defined by a registered surveyor and portion numbers allocated by the Surveyor General OR boundaries of Customary Land have been defined by traditional means and agreed between neighbours with common boundaries and other interested parties; AND there is no significant dispute over tenure.</p> <p>Smallholder allotment boundaries may be identified by traditional means provided that boundary locations are agree by all neighbouring parties that share common boundaries.</p> <p>Guidance: Significant disputes are those disputes currently before the Courts.</p> <p>Smallholders requirement:</p>	<p>The NBPOL-WNB Lands & Mini Estate Departments manage the company's land matters. The company operates on both state lease lands and sub-lease lands. The lease documentation includes maps, lease agreements (with both the state and customary landowners), FPIC documentation (for sub-leases from customary landowners), and land titles. The lease agreements for the sampled estates were verified, and all boundaries were clearly demarcated and well-maintained by management. Security and management teams regularly conduct boundary inspections. During site visits to the sampled boundaries, no encroachment issues between the company and neighbouring lands were identified.</p>	<p>Complied</p>

	<p>Smallholders, evidence of the "Right to use the land" will be demonstrated by compliance with the following:</p> <p>a) Land title or lease OR uncontested occupancy where</p> <ul style="list-style-type: none"> Boundaries have been defined by a registered surveyor and portion numbers allocated by the Surveyor General or boundaries have been defined by traditional means and agreed between neighbours with common boundaries and other interested parties; There is no significant dispute over tenure; Smallholder allotments, boundaries may be identified by traditional means provided that boundary locations are agreed by all neighbouring parties that share common boundaries. <p>- Minor compliance -</p>		
<p>Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements</p>			
<p>2.2.1</p>	<p>A list of contracted parties is maintained. Contracted parties include parties with whom a formal documented contract is in place and Smallholders where the contract is implied through the Smallholder offering fruit for sale by placing it at the pick-up point and the Company accepting the Smallholders offer by collecting it. The price to be paid and other conditions of the transaction are communicated by the Company. Each Smallholder pick-up is a separate transaction.</p> <p>Guidance: The Company docket issued when small-holder fruit is collected is evidence of the contract for that transaction.</p> <p>- Minor compliance -</p>	<p>NBPOL maintains their contracted parties in "NBPOL Stakeholders Register Listing". The list is incorporated with other stakeholders such as NGOs, surrounding communities, government agencies, and schools to name a few. The list has the information about names of company, contact persons, contact numbers, and addresses.</p>	<p>Complied</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 all parties to the contract.</p> <p>Guidance: Companies may have standard conditions of supply for Smallholders which include this requirement.</p> <p>- Minor compliance -</p>	<p>Based on several samples of contract agreements for various tasks e.g., replanting and FFB transport, it is confirmed that there are specific clauses that require the contractors to comply with all relevant legal requirements.</p> <p>All smallholder and Mini Estates have undersigned the “<i>Growa Stetment Form</i>” which contains the commitment of the growers on meeting applicable legal requirements. Records of the documents were available for all sampled smallholders and mini estates.</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>Guidance: Companies may have standard conditions of supply for Smallholders which include this requirement.</p> <p>- Minor compliance -</p>	<p>Based on several samples of contract agreements for various tasks e.g., replanting and FFB transport, it is confirmed that there is a specific clause that disallows the contractors to hire child, forced and trafficked labour. Onsite observation on FFB transport and replanting operations confirmed that no children were performing the tasks. There is also a Vendor Integrity Pledge enforced to be signed by the contractors. The pledge emphasises on restriction of using child, forced and trafficked labour in their operations.</p>	Complied
<p>Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.</p>			
2.3.1	<p>(C) For all directly sourced FFB, the mill requires:</p> <p>Company plantations, this will be Division or Sub-division, for Smallholder fruit, this will be Smallholder name, Division or Sub- division.</p> <p>Proof of the ownership status or the right/claim to the land by the grower/smallholder.</p> <p>Milling Companies in PNG and the Solomon Islands may only source fruit from their own plantations and directly from Independent Smallholders in geographic proximity that are participants in the Unit of Certification of the applicable smallholder group.</p>	<p>As per verification from the Monthly Production Report and interview with the management and sample workers, the management of Numundo Mill will only received FFB from own supply bases which owned by NBPOL which are Numundo Estate, Haella Estate, Garu Estate, Navarai Estate, Daliavu Estate, Sapuri Estate, Tamare Estate and Ove Estate. Numundo Mill will also received from mini estates leased by NBPOL and managed by Navarai Estate. Crop diversion will happen from certified smallholders and other estates which come from other certification units.</p>	Complied

	- Critical (Major) compliance -																				
2.3.2	No fruit is to be indirectly sourced through third party traders.	There is no indirect FFB has been received since there is no collection centre in the West New Britain. NBPOL West New Britain-Numundo Palm Oil Mill will only received from owned supply bases which are Numundo Estate, Haella Estate, Garu Estate, Navarai Estate, Daliavu Estate, Sapuri Estate, Tamare Estate and Ove Estate. Numundo Mill will also received from mini estates leased by NBPOL and managed by Navarai Estate.	Complied																		
Principle 3: Optimise productivity, efficiency, positive impacts and resilience																					
Criterion 3.1: There is an implemented management plan that aims to achieve long-term economic and financial viability.																					
3.1.1	<p>(C) A business or management plan (minimum three years) is documented by the Milling Company that includes the projected contribution of fruit supplied by Smallholders that are within the Unit of Certification.</p> <p>- Critical (Major) compliance -</p>	SD Guthrie (Previously known as Sime Darby Plantation Berhad) NBPOL WNB has established a Business Plan from 2023 to 2027 and periodically reviewed on the progress. This business plan provides the strategic roadmap for the CU to achieve long term goals. It also provides business direction and plan for the management to optimize the operation and improve efficiency. Among the information available in the Business Plan is operational expenditures, CAPEX, projected yield (including from smallholders), projected CPO & PKO price, and sales	Complied																		
3.1.2	<p>The Milling Companies develop an annual replanting programme for Company plantations projected for a minimum of five years with yearly review.</p> <p>Smallholder requirements:</p> <p>Organization that is managing the smallholders develop replanting program for smallholders.</p>	<p>Replanting program for 5 years sighted for all estates under the Numundo Palm Oil Mill and verified from the "Plant Replant". Details of each operating units as per below</p> <table border="1"> <thead> <tr> <th>Estate</th> <th>2025</th> <th>2026</th> <th>2027</th> <th>2028</th> <th>2029</th> </tr> </thead> <tbody> <tr> <td>Ove Estate</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>301.60</td> </tr> <tr> <td>Daliavu Estate</td> <td>216.20</td> <td>237.80</td> <td>-</td> <td>-</td> <td>-</td> </tr> </tbody> </table>	Estate	2025	2026	2027	2028	2029	Ove Estate	-	-	-	-	301.60	Daliavu Estate	216.20	237.80	-	-	-	Complied
Estate	2025	2026	2027	2028	2029																
Ove Estate	-	-	-	-	301.60																
Daliavu Estate	216.20	237.80	-	-	-																

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	- Minor compliance -	Haella/ Tilli Estate	405.50	303.80	-	-	-	
		Sapuri Estate	232.76	365.23	432.05	408.37	-	
3.1.3	The Milling Company holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken. - Minor compliance -	Management review has been conducted on 02/08/2024 attended by all head of department and has been chaired by NBPOL West New Britain General Manager. Issues that has been discussed is finding from internal and external audit, mill and estates performance, highlighting issues and etc,						Complied
Criterion 3.2: The unit of Certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable Continuous improvement in key operations.								
3.2.1	(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. - Critical (Major) compliance -	<p>Continuous improvement plan sighted in the document "CIP-Continuous Improvement Plan (2024-2029)"which has been established for the operations, environment and social. For environment, the management has plan to</p> <ol style="list-style-type: none"> 1. Reduce the GHG during the natural treatment systems by installing biogas plant 2. Reducing the smoke density emission by doing annual calibration and to records the black smoke emission. 3. Install sufficient catchment (PCDs) to trap any escape of raw pollutant to the environment. 4. Awareness on protection of river to all the workers and dependent. 5. Upgrade and refurbish steam turbine. <p>While for social, the management has plan to;</p>						Complied

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		<ol style="list-style-type: none"> 1. To improve access for foods by establishing food gardens with total 300metre square area allocated for all housing at the replanting area. 2. Improving water quality with collaboration of construction department and proposing for UV light installations. 3. Include new workers housing in CAPEX which 1 DLQ has been approved. <p>While for other estates, it has been verified based on the document title "Action Plan for continual improvement in sustainable performance 2018-2028". The plan includes the management plan to minimizing the use of certain pesticides, reducing negative and enhancing positive environmental impacts, waste reduction, pollution, emission and non-renewable energy and social impacts.</p>	
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>RSPO metric template version 2.1 is used for the reporting of NBPOL Mosa Palm Oil Mill Certification Unit's metrics (economic, social and environment). Data reporting period is January to December 2023 for (social and environment metrics) and economic metrics from Jul 2023 – Jun 2024 (counting back from audit month). Based on verification with input data, no discrepancies of data reported for the said period for all metrics.</p>	Complied
Criterion 3.3: Operating procedures are Appropriately documented, consistently implemented and monitored.			
3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>Smallholder requirements:</p> <p>Organization that is managing the smallholders provides relevant SOP of smallholding operations to smallholders.</p>	<p>NBPOL WNB has established Standard Operating Procedure as guidance for the palm oil mill daily operations. The SOP was documented in Standard Operating Procedures Listing Summary – 2024. Among the sections covered in the SOP are as follows:</p> <ul style="list-style-type: none"> • Milling – General (covering all the mills) 	Complied

	<p>- Critical (Major) compliance -</p>	<ul style="list-style-type: none"> • Engineering – General • Milling – Workshops • Transport • Heavy Equipment Workshop • Clinic • Plantations – General • Agronomy • Tractors • Sustainability • Smallholder Affairs • Management Guidelines • Environment Management Plans • Lands & Mini Estate Department <p>Safety and Health procedure has been established in Operational Safety Management Plan for Planation and Production Department. Among the sections covered in the SOP are as follows:</p> <ul style="list-style-type: none"> • Section 1: Occupational Health and Safety Policy • Section 2: OH&S Committee Member Procedure • Section 3: OHS Responsibility and Communication • Section 4: Risk Assessments • Section 5: Accident and Emergency Response • Section 6: Lost Time Injury Reporting and Recording 	
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		<ul style="list-style-type: none"> • Section 7. Initial Reporting Requirements for Incidents (INR) • Section 8: Fatality and Permanent Disability Reporting and Recording • Section 9: Major Incident Flow Chart • Section 10: Workers Compensation Claims • Section 11: Health and Safety Procedures - Plantations / Production • Section 12: Health and Safety Procedures- General <p>Other than that, NBPOL has established sustainability procedure that include other several SOPs. Samples has been taken as below.</p> <ol style="list-style-type: none"> 1. SOPs for recruitment and selection dated August'24 2. Waste segregation and disposal dated 16/10/2024. 3. Clinic- Determining lost time injuries (LTI`s) dated 01/07/2026. 4. Agricultural Fire Fighting Procedure dated 01/07/2020. 5. Estate paycheck SOP dated 01/08/2023. 	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>Smallholder requirements:</p> <p>Organization that is managing the smallholders maintains production records and field day attendance records as evidence of improved performance.</p> <p>- Minor Compliance -</p>	<p>The management for each operating units monitors implementation of the SOPs through different method such internal audit, workplace inspection, Performance monitoring units and agronomist visit.</p> <p>Numundo Palm Oil Mill</p> <ol style="list-style-type: none"> 1. Internal audit has been conducted on 18/07/2024 and sighted in the document NBPOL_IA Mill Report_00135/ Numundo Oil Mill/Zaralyn Yakopa/18/07/2024. Total 1 Major has been 	Non-compliance

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		<p>raised and the audit has been conducted through I-auditor which started to be utilized end of 2023. The Major Non-conformities raised under indicator 3.8.10 where the list of CSPO and CSPK transporter is not available. Corrective action plan has been established and training has been conducted on 16/08/2024 for all person in charge for supply chain (SCCS).</p> <p>2. Workplace inspection has been conducted on monthly basis. Sample has been taken for month May and June 2024 that has been conducted on 31/05/2024 and 28/06/2024 by Mr Elton John and the report has been made available in the document OH&S Monthly Inspection checklist- Mill Specific.</p> <p><u>Ove Estate</u></p> <p>1. Workplace inspection will be conducted on monthly basis and documented in the OH&S Monthly Inspection Checklist prior to the OH&S meeting. Sample has been taken for workplace in inspection conducted on 28/07/2024, 28/05/2024 and 25/06/2024.</p> <p>2. Internal audit conducted on 08/04/024 by Mr Albert Sola and report available NBPOL_IA estates Report_00350/Ove/Albert Sola/08/04/2024 and total 16 non-conformities has been raised.</p> <p>3. Medical surveillance conducted for all sprayer sighted that has been conducted on 05/03/2024 by the hospital assistant and verified that all sprayer all sprayers are fits to works.</p> <p>4. Papua New Guinea Oil Palm Research Association (PNGOPRA) Inc. Integrated Pest Management (IPM) Plan dated 20/06/2024 prepared by Dr Emad Jaber, head of crop protections.</p>	
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		<p>5. Performance monitoring units' assessment report done by Performance Monitoring Unit dated 23-25/04/2024 and will be done on quarterly basis.</p> <p><u>Daliavu Estate</u></p> <ol style="list-style-type: none"> 1. Workplace inspection sighted and documented in the document title "OH&S Monthly Inspection Checklist". Sample has taken for inspection conducted on 21/07/2024, 23/06/2024 and 21/05/2024. 2. Internal audit conducted on 09/07/2024, internal audit report NBPOL_IA Estates Report_000381/ Daliavu/ Juliana Mohe/09/07/2024 total 16 Major Non-conformities and 17 Minor Non-conformities. <p><u>Haella Estate</u></p> <ol style="list-style-type: none"> 1. Workplace inspection conducted on monthly basis and sample has been taken 28/07/2024,26/06/2024 and 27/05/2024. 2. OH&S meeting conducted on monthly basis conducted on 28/05/2024, 27/06/2024. 3. Internal audit conducted on 10/07/2024 document NBPOL_IA Estates Report_000384/ Haella Pltn/Tili/Nursery/ Juliana Mohe/10/07/2024 and total 31 findings has been raised. 4. Performance monitoring units' visits conducted on 02-03/07/2024 and the report has been submitted to estates on 16/07/2024. 	
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		<p>5. Papua New Guinea Oil Palm Research Association (PNGOPRA) Inc; Integrated Pest Management (IPM) Plan dated 20/06/2024.</p> <p>Sapuri Estate</p> <ol style="list-style-type: none"> 1. Performance monitoring unit; field assessment report dated 17/07/2024 conducted by Performance Monitoring Units 2. Papua New Guinea Oil Palm Research Association (PNGOPRA) Inc; Integrated Pest Management (IPM) Plan dated 20/06/2024, revised by Dr Emad Jaber. <p>The mechanism to check consistent implementation of procedures was not satisfactorily demonstrated.</p> <p>Healla Estate</p> <p>Based on site visit at Haella Estate labour quarters, house no. DLQ71, there was a pre-mixed herbicide container used to keep water found in the bathroom. This is not in-line with the company's Environmental Instruction Waste Management Plan where the chemical containers must be triple rinsed, punctured and dispose into chemical waste pit in landfill.</p> <p>Numundo POM</p> <p>During a site visit to EIP Field 99, several issues were observed:</p> <ol style="list-style-type: none"> 1. Soil erosion 2. Illegal timber activities on customary land opposite the estate boundaries 3. Lack of safety precautions at the water sampling platform <p>According to the Environmental Aspect Impact (EAI) dated July 14, 2023, there is no evidence that the EIP has been updated or monitored by the Mill, despite it being identified as one of the Mill's</p>	
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		<p>control points. In an interview, it was confirmed that the Mill is responsible for the upkeep and maintenance of this area. Additionally, soil erosion was noted in the General EAI prepared by the company, under the section for Buffer Zone within the Plantation. Procedure on this already established however the mechanism to check the consistency was not in place.</p> <p>Daliavu Estate</p> <p>Record verification of the Quarterly Buffer Zone Inspection Schedule for 2024 showed that the latest monitoring was conducted on March 18, 2024, covering Quarter 1. However, no records were available for the Quarter 2 monitoring. During an interview with the person in charge (PIC), who was newly transferred in April 2024, it was revealed that he had conducted the inspection but did not document it. Habitat Management Plan dated July 2023, specifically the section on Management and Monitoring of HCV Areas, which requires quarterly buffer zone checks and awareness activities to be documented and reviewed during quarterly audits. The mechanism was developed however it was not fully demonstrated.</p> <p>Thus Minor NC was raised.</p>	
3.3.3	<p>Records of monitoring and any actions taken are maintained and available.</p> <p>- Minor Compliance -</p>	<p>Records of monitoring, including any actions taken, are maintained and readily accessible. The verified records include:</p> <ul style="list-style-type: none"> a) E-SHEQ001 Incident Form, version 3, revised 06/2015 b) Estate Structured Crop Recovery Assessment Reports c) ESH Monthly Inspection Checklist – Engineering Specific for Oil Mill d) Internal audit reports 	Complied

		<ul style="list-style-type: none"> e) Daily PPE checklists for various workstations f) Waste disposal records g) RTE species monitoring h) Plantation Boundary Monitoring Checklist 	
<p>Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.</p>			
<p>3.4.1</p>	<p>(C) In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.</p> <p>Guidance: SEIA will be undertaken where:</p> <ul style="list-style-type: none"> a) It is required by law; or b) The certified operation meets any of these thresholds: <ol style="list-style-type: none"> 1. Land conversion exceeding 500 hectares; 2. Additional water withdrawal exceeding 500,000 cubic meters per year for irrigation or processing; or 3. Additional industrial wastewater discharge exceeding 10,000 cubic meters per year. <p>The SEIA may be comprised of separate documents being a Social Impact Assessment and an Environmental Impact Assessment provided there is collaboration in the production of the documents to ensure coordination.</p> <p>- Critical (Major) compliance -</p>	<p>The last review of social and environmental impact assessment (SEIA) was done by freelance consultant in April 2024. The objective is to identify potential gaps for the SEIA done in 2021. The methodology of the review consists of desktop review and site verification visit. A third-party consultant has been appointed to conduct a new SIA which is supposed to be carried out earlier. However, due to sudden medical issue of the assessor, the assessment has been postponed to October 2024. Among the social issues focused on the current SEIA are:</p> <ul style="list-style-type: none"> - Living conditions, which includes accessibility to clean water, housing maintenance and management of overcrowding. - Safe and harmonious NBPOL community - Promoting healthy lifestyle - Education and literacy programmes <p>Additionally, Environmental Impact Assessment (EIA) was carried by Sustainability Department – NBPOL for estate and mill operation. The latest review was done in July 2023, under revision 14. The coverage of EIA register includes:</p> <p>Numundo POM</p> <ul style="list-style-type: none"> • General Milling Operation 	<p>Complied</p>

		<ul style="list-style-type: none"> • Boiler Operation • Storage Of Petroleum Products • EFB Storage at Mill Site • CPO Despatch • POME Management • Lab Operation <p>Estates</p> <ul style="list-style-type: none"> • Crop Evacuation • Manual weeding • Upkeep spraying • Transporting • Workshop Operation • Water abstraction • Waste Disposal • Power generation <p>Abnormal and emergency state for the adverse and beneficial environmental aspects were covered in the EIA report.</p>	
3.4.2	<p>For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders. The SEIA shall be reviewed as a minimum once every two years and updated as necessary, in those cases where the review has concluded that changes shall be made to current practices. In any case, the complete SEIA shall be updated at least every</p>	<p>Among the social management plan developed based on the SEIA are:</p> <ul style="list-style-type: none"> • To improve housing facilities for employees by providing additional units or renovate the old units • To organise proper or units maintenance programme and have an improvement plan in place for upgrading labour quarters 	Complied

	<p>ten years to evaluate the cumulative effect of incremental changes. There shall be evidence that the review includes the participation of affected stakeholders.</p> <p>Smallholder requirements:</p> <p>Improvements suggested at the pre-planting inspection should be noted on the inspection form.</p> <p>- Minor Compliance -</p>	<ul style="list-style-type: none"> • Provision of compound areas for gardening and poultry activities • Management to consider other ways to improve workers’ food security • Organising programme to teach the illiterate employees to read <p>Sighted the Environmental management Plan has been established.</p> <p>Numundo POM and Sample Estate</p> <ol style="list-style-type: none"> 1. Environmental Management Plan (EMP) Rev. No. 3 dated 16/07/2018 2. Environmental Instruction Waste Management Plan (EI-02) Rev. No. 11 dated 01/07/2021 3. Environmental Instruction Water and Natural Resources Management Plan (EI-03) Rev. No. 9 dated 13/06/2021 4. Environmental Management system Manual (EM-01) Rev. No. 9 dated 20/08/2020 <p>The environmental management has been prepared with the participation of affected smallholders.</p> <p>The management plan has been implemented and monitored by the respective person in charge assigned.</p>	
3.4.3	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p> <p>Smallholder requirements:</p>	<p>Among the evidence of implementation of the above-mentioned management plans were:</p> <ul style="list-style-type: none"> • 15 years workers housing replacement project have been initiated. This is centrally managed by the NBPOL’s construction department. 	Complied

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	<p>Management improvements suggested by organization managing the smallholders during routine block inspections shall be implemented as practicable.</p> <p>- Critical (Major) compliance -</p>	<ul style="list-style-type: none"> • Monitoring of unauthorised occupants in the labour quarters • Budget for fencing all around labour quarters to provide better management and monitoring of unapproved visitors • Housing inspection is continued to monitor the conditions of labour quarters and thereafter take actions to address any findings. <p>Unutilised land area is allocated for growing vegetables and chicken poultry to support food supply</p> <p>The environmental management plan was monitored by the management. Several mechanism was used which is Waste Monitoring Record, Water Analysis Report and Environmental Performance Report. It has been update regularly in a participatory way.</p>	
<p>Criterion 3.5: A system for managing human resources is in place.</p>			
<p>3.5.1</p>	<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>The Human Resource Department of NBPOL-WNB is guided by the "Standard Operating Procedure Recruitment & Selection". The procedure describes the steps for recruitment and selection which initiate from requisition management, sourcing and job posting, screening and selection, job offer, onboarding, reporting, and tracking. It is also stated that all selected applicants will be accessed for several criteria which are qualification, relevant experience, competencies, and personal qualities /attributes. The procedure was made available to the workers and their representatives where the procedure has been listed as publicly available document.</p> <p>In other document called "Disciplinary Policy and Procedure", July 2024 the process of terminations is described. Types of behaviours are classified into 3 which are poor behaviour, unacceptable,</p>	<p>Complied</p>

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		<p>misconduct and gross miss conduct. The details of action to be taken based on the types of behaviour were also defined.</p>	
<p>3.5.2</p>	<p>Employment procedures are implemented, and records are maintained. - Minor Compliance -</p>	<p>Based on the recruitment process of the sampled employees, the procedure was found to be satisfactorily implemented. Among the records of implementation maintained were employment letter (which includes the terms and conditions), and medical check-up report.</p> <p>The Disciplinary Policy and Procedure was not adequately implemented.</p> <p>The following termination cases are referred: 1) Daliavu Estate: Andrian Manila employment was terminated on 03/06/2024 and the reason for dismissal is careless driving which has caused the tractor capsized. His offence was categorised as "Gross Misconduct" of which causing a dismissal at first occasion, based on Clause 3.4 of the Disciplinary Policy and Procedure. However, based on the list of "Gross Misconduct" stated under Clause 3.5.4, careless driving is not included. Moreover, there was no evidence that investigation has been conducted as required under Clause 3.3 of the procedure.</p> <p>2) Haella Estate: Based on the list of terminated workers extracted from the SAP system, there were 3 workers terminated between 29/01/2023 to 24/04/2024 under "Gross Misconduct" category. However, there was no Plantation Dismissal Form (PF31) filled in and no evidence that investigation has been conducted as required under Clause 3.3 of the procedure.</p> <p>Thus, Minor NC was raised.</p>	<p>Non-compliance</p>

Criterion 3.6: An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	<p>(C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>Smallholder requirements:</p> <p>Organization managing the smallholders to provide advice and training on identification and control of risks through extension activities.</p> <p>- Critical (Major) compliance -</p>	<p>Numundo Palm Oil Mill</p> <p>Verified that all operations has been risk assessed and the assessment has been documented in the document "Numundo Oil Mill Safety Register 2024". Outline in the same document that the management for each risk identified and procedure that has been established. For each operations, the management has established SOPs.</p> <p>Sample has been taken for ramp operations which the management has established SOPs Traffic Control, SOPs for Ramp and SOPs for FFB Grading. The management also has plan to conduct awareness on SOPs for Traffic Control to all the drivers, crew, securities to comply with the SOPs established. Communication on the procedure to the transport department and estate management has done through email and reminders to communicate to all the drivers. Transport department has done the training which can be sighted on 20/05/2024 and 24/06/2024.</p> <p>While for nut and kernel recovery plants, the management has plans to identify point of hazard and as discussed during the toolbox.</p> <p>Other than that, the management will conduct workplace inspection compliance of the SOPs on monthly basis.</p> <p>While for supplying bases, risk assessment can be sighted in the document title NBPOL WNB OHS Risk where it covers of all operations in the estates. Samples has been taken for harvesting, spraying, fertilizers application and manual weeding. The risk assessment has included information such as hazards, inherent</p>	Non-compliance

		<p>risk, current and additional measures, SOPs related and verifiers controls.</p> <p>Implementation has been verified on sites and most of the activities that has been verified by auditor comply with the control measure that has been established.</p> <p>PPE has not been properly identified in the OSH management plan/procedure.</p> <p>Ove Estate, Daliavu Estate, Haella Estate and Sapuri Estate</p> <p>Verified for all sample estates (Ove Estate, Daliavu Estate, Haella Estate and Sapuri Estate) are using 2 types of herbicides which are Glyphosate- isopropyl ammonium (brand name; Supremo 41.0, manufactured by Hextar Chemicals Sdn Bhd) and Methyl 2-benzoate (brand name; Canyon 20WG, manufactured by Hextar Chemicals Sdn Bhd).</p> <p>Safety data sheet (SDS) has been made available in the document SDS No; HB-024 and HB-017 at the workplace.</p> <p>Based on recommendation in section 8, exposure control.</p> <ul style="list-style-type: none"> - Supremo 41.0: wear chemical protective goggles or a face shield; wear air purifying respirator base on the airborne concentrations. - Canyon 20WG: Wear pesticides respiratory masks, protective glove, and clothing while handling. <p>This is not in line with the OSH management plan; appendix 7; PPE Guideline which not mentioned about respirator and google.</p> <p>Numundo POM</p>	
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		<p>Site visit to effluent pond, desludging activities using excavator by contractor sighted the operator are using safety vest, and safety shoes.</p> <p>There is no clear PPE guideline mentioned in the OSH management plan; appendix 7; PPE Guideline for heavy machineries operator.</p> <p>Thus, Major NC was raised.</p>	
<p>3.6.2</p>	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.</p> <p>- Critical (Major) compliance -</p>	<p>Effectiveness on implementation of the OSH management plan has been monitored through workplace inspection that has been conducted on monthly basis, toolbox talks, OHS meeting and through the mechanism to raise issues related safety and health which has been called SHEQ</p> <p>Numundo Palm Oil Mill</p> <p>Sample has been taken for month May and June 2024 that has been conducted on 31/05/2024 and 28/06/2024 by Mr Elton John and the report has been made available in the document OH&S Monthly Inspection checklist- Mill Specific. Other than that, toolbox meeting has been conducted daily to discuss any safety issues and disseminate information on safety. Sample has been taken for toolbox conducted on 25/07/2024, 18/08/2024 and 20/10/2023.</p> <p>Safety issues has been monitored through monthly safety meeting that has been attended by the safety committee. The main objective is to discuss issues raise during the workplace inspection, safety issues raised and other point of concern. Sample has been taken for safety meeting conducted on 27/07/2024, 02/07/2024 and 04/06/2024.</p> <p>Ove Estate</p>	<p>Complied</p>

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		<ol style="list-style-type: none"> 1. Workplace inspection will be conducted on monthly basis and documented in the OH&S Monthly Inspection Checklist prior to the OH&S meeting. Sample has been taken for workplace in inspection conducted on 28/07/2024, 28/05/2024 and 25/06/2024. 2. Internal audit conducted on 08/04/024 by Mr Albert Sola and report available NBPOL_IA estates Report_00350/Ove/Albert Sola/08/04/2024 and total 16 non-conformities has been raised. <p><u>Daliavu Estate</u></p> <ol style="list-style-type: none"> 3. Workplace inspection sighted and documented in the document title "OH&S Monthly Inspection Checklist". Sample has taken for inspection conducted on 21/07/2024, 23/06/2024 and 21/05/2024. 4. Internal audit conducted on 09/07/2024, internal audit report NBPOL_IA Estates Report_000381/ Daliavu/ Juliana Mohe/09/07/2024 total 16 Major Non-conformities and 17 Minor Non-conformities. <p><u>Haella Estate</u></p> <ol style="list-style-type: none"> 1. Workplace inspection conducted on monthly basis and sample has been taken 28/07/2024,26/06/2024 and 27/05/2024. 2. OH&S meeting conducted on monthly basis conducted on 28/05/2024, 27/06/2024. 3. Internal audit conducted on 10/07/2024 document NBPOL_IA Estates Report_000384/ Haella Pltn/Tili/Nursery/ Juliana Mohe/10/07/2024 and total 31 findings has been raised. 	
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		<p>Sapuri Estate</p> <ol style="list-style-type: none"> 1. OH&S meeting conducted on monthly basis conducted on 31/07/2024, 28/06/2024 and 30/05/2024 2. Workplace inspection conducted on monthly basis and sample has been taken 30/07/2024, 27/06/2024 and 29/05/2024. 	
<p>Criterion 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 those who will be affected by the programme, 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>Smallholder requirements:</p> <p>Organization managing the smallholders to provide advice and ongoing support to Smallholders through field days and visits to Smallholder blocks.</p> <p>- Major Compliance -</p>	<p>Numundo Palm Oil Mill</p> <p>Training plan for Numundo Palm Oil Mill has been established in the internal training schedule which cover for entire 2024. The training plan included training for SOPs, ERP, Safety. Supervisor training, and other training related to the operations. Sample of training that has been plan in November and December'24 are Emergency Drills- Fights and accidents, Safety at height, Mill lubrications and safety management and Chemical Application for Boiler stations.</p> <p>Ove Estate</p> <p>Training plan has been made available and sighted in the document West New Britain Operations: 2024 In House MG Training Schedule and Silovuti compound awareness program (January 2024-December 2024)</p> <p>Daliavu Estate</p> <p>Training plan sighted in the document "Training schedule 2024-Daliavu" In September; the management has planned to do FFB harvesting and LFC training, in October, Compliance of laws and regulations training, high risk activities training and in December-</p>	<p>Complied</p>

		<p>upkeep practices- refuse collection and landfill upkeep and has been approved by Mondia Kua.</p> <p>Haella Estate</p> <p>Training for Haella/Tilli Estate sighted in the document title "Haella Plantation Training Schedule. Sample has been taken for pesticides training that has been planned in March'24, June'24, September'24 and November'24. While for vehicle safety training, it has been planned in October'24.</p> <p>Sapuri Estate</p> <p>Training plan sighted for Sapuri Estate which list of the raining that has been planned for year 2024. Sample has been taken for month July'24, which the management of Sapuri Estate has planned to conduct training for</p> <ol style="list-style-type: none"> 1. Fertilizing, empty bunch application 2. Working safely with pesticides 3. Pruning, ablation, sanitation, pests& diseases. 	
3.7.2	<p>Records of training are maintained, where appropriate on an individual basis. Appropriate records include records of training or evidence of competency for trade qualifications, boiler operation and other safety related activities such as chemical handling</p> <p>Smallholder requirements:</p> <p>Smallholder training records are maintained.</p> <p>- Minor Compliance -</p>	<p>Numundo Palm Oil Mill</p> <p>Training records has been maintained by the management of Numundo Palm Oil Mill and sample has been taken as per below.</p> <ol style="list-style-type: none"> 1. Safety briefing conducted on 25/07/2024. 2. Boiler Turbine Refresher training on 24/06/2024 3. RSPO Disciplinary Policy on 20/02/2024 4. Oil spill drill conducted on 07/04/2024. 5. Grievance& request procedure on 08/08/2024 	Complied

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		<p>6. Sexual harassment procedure and management on 09/10/2023</p> <p><u>Haella Estate</u></p> <p>Records of training has been verified as below.</p> <ol style="list-style-type: none"> 1. Chemical handling training on 10/2024 and 21/03/2024 2. Harvesting training on 12/06/2024 3. SAP and check roll training on 19/04/2024 4. Employee welfare on 09/07/2024 5. Manual weeding training on 01/08/2024 <p><u>Sapuri Estate</u></p> <p>Records of training has been verified as below.</p> <ol style="list-style-type: none"> 1. Emergency procedure training- 04/06/2024 2. Training for chemical handler on 16/01/2024, 09/01/2024, 28/03/2024 3. 1st aid training- basic 1st aid – 13/07/2024 	
3.7.3	<p>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.</p> <p>- Minor Compliance -</p>	<p>All the mills have conducted their SCCS training in 2024. The trainings were attended by the key personnel which includes the executives, admin clerks, weighbridge operators, laboratory, and security. At the group level, a third-party training provider was appointed to conduct a training on 11/06/2024. The training was attended mainly by the executives from all the mills. Records of training was made available for verification.</p>	Complied
<p>Criterion 3.8: Supply chain requirement for mills</p>			

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(note: all supply chain requirements are considered as Critical (C) . However it will not contribute to suspension if there is more than 5 non-compliance within a principle)			
3.8.1	<p>Identity Preserved Module</p> <p>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.</p> <p>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 RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.</p>	<p>Numundo Mill only received FFB from own supply bases which owned by NBPOL which are Numundo Estate, Haella Estate, Garu Estate, Navarai Estate, Daliavu Estate, Sapuri Estate, Tamare Estate and Ove Estate. Numundo Mill also received from mini estates leased by NBPOL and managed by Navarai Estate. Crop diversion happen from certified smallholders and other estates which come from other certification units. The management for Numundo Palm Oil Mill opted "Supply Chain Management Guideline" revision no;15.01 revision 2024 by sustainability department and approved by Mr Mohamed Azhaza Abdul Aziz.</p>	Complied
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>	Not Applicable (NA) as the mills opted for IP.	Complied
3.8.3	<p>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.</p>	<p>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill is recorded in Table 10 of this public summary report.</p>	Complied

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3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	<p>Numundo Palm Oil Mill have met all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organization, PalmTrace. Company has registered in PalmTrace system as follows:</p> <p><u>Numundo Mill</u></p> <p>Members ID: RSPO_PO1000007478</p> <p>License valid until 09/12/2024</p> <p>Membership No: 1-0008-04-000-00</p>	Complied
3.8.5	<p>Documented procedures</p> <p>a. The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <p>b. Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements.</p> <p>c. Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records).</p> <p>d. 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>e. The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill.</p>	<p>a. The management for Numundo Palm Oil Mill opted "Supply Chain Management Guideline" revision no;15.01 revision 2024 by sustainability department and approved by Mr Mohamed Azhaza Abdul Aziz.</p> <p>b. The procedure covers all the requirement in the supply chain such as role and responsibilities, purchasing good in, sale goods out and outsourcing activities.</p> <p>c. Among the essential records maintained by the mills are the transaction documents of FFB reception, production and delivery of CPO and PK, mass balance accounts that show the volume received and dispatched. Apart from that, training records were also well maintained.</p> <p>d. Stated in the "Supply Chain Management Guideline" under clause 5; roles and responsibilities mentioned that specific responsibilities are define in the MG06, Palm Oil Management Guidelines, Palm Oil Milling Practice where clearly stated that the head of production/milling is the persons responsible for overall impelementation and monitoring of NBPOL`s RSPO</p>	Complied

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		<p>Supply chain certification Program. For Numundo Palm Oil Mill, Mr Willie Kennick is the head of production.</p> <p>e. There is no non-certified product has been received for all Palm Oil Mill under NBPOL West New Britain where all the palm oil mill opted Identity Preserve Module.</p>	
3.8.6	<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>a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p>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>	<p>Internal audit procedure has been revised on July 2024, version#06 document number; SUST-001- Internal auditing has been approved by the sustainability manager, West New Britain. Other than that, the management adopt procedure documented Supply chain management guideline (MG26) revision 15/01/2024. Stated in the guideline clause#16 internal stated that the format that need to be utilized by the lad auditor.</p> <p>Internal audit has been conducted on 18/07/2024 and sighted in the document NBPOL_IA Mill Report_00135/ Numundo Oil Mill/Zaralyn Yakopa/18/07/2024. Total 1 Major has been raised and the audit has been conducted through I-auditor which started to be utilized end of 2023. The Major Non-conformities raised under indicator 3.8.10 where the list of CSPO and CSPK transporter is not available. Corrective action plan has been established and training has been conducted on 16/08/2024 for all person in charge for supply chain (SCCS)</p>	Complied
3.8.7	<p>Purchasing and Goods In</p> <p>i. The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>ii. The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p>	<p>Numundo Mill only received FFB from own supply bases which owned by NBPOL which are Numundo Estate, Haella Estate, Garu Estate, Navarai Estate, Daliavu Estate, Sapuri Estate, Tamare Estate and Ove Estate. Numundo Mill also received from mini estates leased by NBPOL and managed by Navarai Estate. Crop diversion happen from certified smallholders and other estates</p>	Complied

	<p>iii. The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p>	<p>which come from other certification units. Sample of weighbridge tickets for FFB received as per below.</p> <ul style="list-style-type: none"> a) Estate: Sapuri Estate Ticket number: 159325 Vehicle No: C300 Date: 24/07/2024 b) Estate: Ove Estate Ticket number: 1031717 Vehicle No: CONP202 Date: 24/07/2024 c) Estate: Valupa/Natupi Mini Estate Ticket number: 04971 Vehicle No:C298 Date: 24/07/2024 <p>There is no overproduction has been identified for Numundo Palm Oil Mill where period that has verified by the auditor is from August'23 until July '24. Since for this round of audit the Numundo POM was undergoing Initial Assessment as they already devided from the last yer certification</p> <p>Stated in the MG26 Guideline in clause; 15, non-conforming products and/pr document that non-conforming product will be be allowed into the mill. This product will be isolated until further decision by the management.</p>	
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<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; 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>As per interview, there are 2 types of CSPO buyer which are Kumbango Refineries or outside the West New Britain area and will be transported to Kimbe Bulking Terminal (KBT) and any purchasing will be arranged by shipping department. While CSPK, PK will be sent to Kumbango KCP</p> <p>Sample of weighbridge tickets</p> <p>Kumbango Refineries</p> <ul style="list-style-type: none"> a. The name and address of the buyer; Kumbango Refinery; Kimbe b. The name and address of the seller; Numundo Mill, c. The loading or shipment / delivery date; 22/07/2024 d. The date on which the documents were issued; 22/07/2024. e. RSPO certificate number; 728122 f. A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); Certified Crude Palm Oil g. The quantity of the products delivered; 30.12mt h. Any related transport documentation; contract number S/NBM/0724/CPO00001 i. A unique identification numbers. 020256 	<p>Complied</p>
<p>3.8.9</p>	<p>Outsourcing Activities</p> <ul style="list-style-type: none"> i. The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding 	<p>Numundo Palm Oil Mill outsources activities for transporting CSPO and CSPK to refinery and bulking terminal with there is no changes of ownerships. Contract agreement sighted as per below</p>	<p>Complied</p>

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	<p>the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification</p> <p>ii. The mill shall ensure the following:</p> <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. 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. 	<p>Labour and contract services agreement contract no: 2024-01 dated 05/01/2024 for CSPK transport to Kumbango Oil Mill between New Britain Palm Oil Limited and HSK Ltd.</p> <p>Labour and contract services agreement contract no: 2024-01 dated 08/07/2024 for CSPO transport to Kumbango refinery between New Britain Palm Oil Limited and Abaca Heavy Equipment Ltd.</p> <p>Sighted addendum of contract in the document contractor compliance with RSPO requirement dated 05/08/2024 that contractors agreed that NBPOL and NBPOL`s nominated certification body (CB) has access to the contractor or operation of an audit deemed necessary.</p> <p>System has been established through NBPOL contractors/services provider monitoring form which has been communicated to the contractor during the induction process, for HSK Ltd on 08/08/2024</p>	
3.8.10	<p>The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.</p>	<p>List of contractors has been maintained and sighted in the document "Numundo Oil Mill CPO &PK Cartage Contractors Summary 2024" where listed 2 contractors which Abaca Trading LTD for CPO transport and PHINS Logistics for PK transports.</p>	Complied
3.8.11	<p>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.</p>	<p>Notification to CB for the new contractors has been done on 15/08/2024 for new contractors appointed in July 2024, Abaca Trading LTD through email sent by Mr Benjamin Osa</p>	Complied

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<p>3.8.12</p>	<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 stated by RSPO. c. The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock. 	<p>Each mill have Daily and Monthly Production Summary Report. The summary reports the Crops received, Production data (milling hours, ton/hour, oil production, oil extraction, kernel production, kernel extraction rate, CPO stocks and dispatch, PK stocks and dispatch, Oil quality, Kernel quality, process data, oil loses, and kernel loses. The production summary reports demonstrate the balance of received FFBs and deliveries of CPO and PK. The CPO and PK quantities available in the mill are recorded using the Storage Tank Records excel sheets and Kernels Stock & Dispatch record excel sheets and monitored on real-time basis.</p> <p>As per the MG-26 SCC rev. 13 dated July 2021, the minimum retention time for all documentation is 3 years and generally all documents have been stored for 5 years.</p>	<p>Complied</p>
<p>3.8.13</p>	<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</p>	<p>Conversion factor of CPO and PK production is depending on the actual OER and KER. Nonetheless, in forecasting the future productions, the OER and KER are estimated based on experience and performance. It was verified that the estimated OER and KER</p>	<p>Complied</p>

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	extraction rates based upon past experience, documented and applied it consistently.	mentioned in Table 10 are in line with the mill's previous performance.	
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	Daily Mill Production Report (DMRP) shows that extraction rates updated and based on CPO and PK actual performance.	Complied
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.	Numundo Mill does not receive any FFB from uncertified supply base, therefore all CPO and PK produced are 100% certified.	Complied
3.8.16	Registration of Transactions i. Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. ii. Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.	The monthly stock records of the PK and CPO volumes transfer to the refinery or crusher plant was reviewed. The records shows that the closing stock at the refinery or crusher are well balanced, and the products are not kept more than 3 months. The final products will be shipped out by the refinery or crusher latest by 2nd month after receiving from the mills. While the shipping announcement for the mill will be then executed. The records of the PalmTrace transactions were verified and the announcements are promptly done as per established procedure. As verified in the PalmTrace system, all the volumes sold under conventional were removed.	Complied
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.	As one of SD Guthrie Berhad subsidiaries, NBPOL has communicated their stakeholders about their RSPO Certification through on their website. There is no trademark logo used by the certification unit. The description of the certification does not lead consumers to believe that being an RSPO member implies the company is producing RSPO certified oil palm products. There is also no communication regarding NBPOL's RSPO membership. The only claims made was the business-to-business claims whereby the	Complied

		RSPO certificate number and the products was correctly stated in the CPO and PK delivery documents.	
General corporate communications			
4.1	A corporate communication is one made by any RSPO member that highlights its RSPO membership and/or its commitment to the objectives and principles of RSPO. Corporate communication is a "non-product related" claim.	The SD Guthrie Berhad has highlighted its RSPO membership and its commitment to the objectives and principles of RSPO via Sime Darby Plantation's (Sime Darby Plantation Berhad) 2021 Sustainability Report, which stated "SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) was a founding member of the Roundtable on Sustainable Palm Oil (RSPO) in 2004. We started working towards 100% RSPO certification across our operations in 2008, making sustainable, ethically-sourced palm oil our rallying cry."	Complied
4.2	In corporate communications, a member is allowed to: <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 RSPO D. state the member's history with regard to RSPO E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership 	In the (SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad)) 2021 Sustainability Report https://www.sdguthrie.com/sustainability/reports-policies-and-statements/ , SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has stated their targets and progress, i.e., 100% RSPO certified estates and mills, Support 100% scheme smallholders in Indonesia to obtain RSPO certification and Maintain RSPO certification for 100% of smallholders in PNG and Solomon Islands. Details of RSPO Trademark License of Sime Darby Plantation as below: <ul style="list-style-type: none"> • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 	Complied

		However, in the corporate communications, no usage of RSPO Trademark License.	
4.3	Members are not allowed to use the RSPO corporate logo as shown below. This is for the sole use of the RSPO Secretariat.	RSPO Corporate Logo was used. Site verification revealed that Daliavu Estate was using the RSPO Corporate Logo on a document file (7 RSPO File), which is a violation of requirement 4.3. This requirement states that "Members are not allowed to use the RSPO corporate logo. This is for the sole use of the RSPO Secretariat.". Thus Major NC was raised.	Non-compliance
4.4	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 palm oil products.	Based on the desktop studies and documentation review, it is confirmed that there is no statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products.	Complied
4.5	Additionally, RSPO certified members are allowed to make statements that highlight their RSPO certification status and product-related claims in their corporate communication tools. Some permitted examples include: <ul style="list-style-type: none"> • "We have been sourcing RSPO certified palm oil since (YEAR)." • "We have used (X) tonnes of RSPO certified palm oil for our products manufactured in the last year." • "We have been RSPO certified since (YEAR)." • "We have (X NUMBER OF PRODUCTS) produced using RSPO certified MB/SG palm oil." • "In (YEAR), our company sourced (X%) of palm oil derivative volumes that was used across our products manufactured as MB certified." 	Evident from the SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) 2021 Sustainability Report https://www.sdguthrie.com/sustainability/reports-policies-and-statements/ that the management has made statements that highlight their RSPO certification status and product-related claims in their corporate communication tools which complied with the requirement of RSPO Market Communication and Claims 2020.	Complied

	<ul style="list-style-type: none"> • “Our company covered (X%) of palm oil derivative volumes used across all our products manufactured in (YEAR) with smallholder credits.” • “We are RSPO certified. Ask us for our RSPO certified products.” 		
4.6	<p>RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following:</p> <p>A. Use the RSPO Trademark with a valid trademark licence number to promote its membership of RSPO. It is sufficient for non-certified members to indicate this only once in their communication.</p> <p>B. Claim statements are limited to the following examples:</p> <p>i. “The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR).”</p> <p>ii. X% of palm oil sourced by our organisation are certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book and Claim.</p> <p>C. In cases wherein an organisation/member would like to indicate their commitment to sourcing RSPO certified volumes, the statement shall be accompanied with a disclaimer: “This reported figure is not audited through RSPO Certification”.</p>	As indicated on the RSPO website (https://rspo.org/members/1-0008-04-000-00/), SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has been an RSPO member since 07 September 2004, holding RSPO Membership No. 1-0008-04-000-00. Therefore, this specific indicator is deemed Not Applicable for this UoC.	Complied
Product-specific communications			
5.1 General			
5.1.1	Product-specific communications refer to any public statement about an individual product that contains RSPO certified sustainable palm oil. These product-specific communications can be made on pack and/or off pack such as shipping documents, advertisements, flyers, brochures, posters,	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the UoC does not make on-pack claims. However, it has been noted that off-pack claim is made by the UoC through shipping documents and invoices, specifically for RSPO-certified Crude Palm Oil (CPO) and	Complied

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	displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.	Palm Kernel (PK). Additionally, an off-pack claim is also SD Guthrie Berhad (Formerly known as Sime Darby Plantation's) (SDP) 2023 Sustainability Report https://www.sdguthrie.com/investor-relations/annual-reports-and-presentations/	
5.1.2	Product-specific communications are voluntary.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the Product-specific communications are made voluntary by the management.	Complied
5.1.3	Wherever the RSPO Label is displayed for product-specific communications, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement itself.	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
5.1.4	Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that there is no usage of any other trademark or label by the management.	Complied
5.1.5	<p>If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown below</p> <ul style="list-style-type: none"> • RSPO members should be registered on the RSPO IT Platform and complete the information under 'description of products' field. 	As Numundo Palm Oil Mill is an Oil Mill, which only processes FFBS and produces CPO and PK, this particular indicator is deemed not applicable to this UoC.	Not Applicable

	<ul style="list-style-type: none"> Both parties shall inform their certification body in writing about the agreement. The RSPO certified supplier is responsible for ensuring that the buyer's RSPO Trademark licence number is used only on products that are supplied to that buyer. 		
5.1.6	Organisations that do not further modify end products or that do not need to undergo Supply Chain Certification such as retailers, traders, or distributors who intend to use the RSPO Label with their own RSPO Trademark licence number in any of their product-specific communications, can do so by undergoing a remote audit. A remote audit shall be conducted by an RSPO-accredited certification body (CB) prior to the use of the RSPO Label whereby the organisation will need to demonstrate that the use is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain	As Numundo Palm Oil Mill is an Oil Mill, which only processes FFBS and produces CPO and PK, this particular indicator is deemed not applicable to this UoC.	Not Applicable
5.2 Off pack claims			
5.2.1	Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the UoC does not make on-pack claims. However, it has been noted that off-pack claim is made by the UoC through shipping documents and invoices, specifically for RSPO-certified Crude Palm Oil (CPO) and Palm Kernel (PK). Additionally, an off-pack claim is also stated in Sime Darby Plantation's (SDP) 2021 Sustainability Report https://sdguthrie.com/wp-content/uploads/2022/04/SDP-SR-2021_20220429.pdf .	Complied
5.2.2	When confirming the sale of certified palm oil products, members must adhere to the requirements of the RSPO SCCS. This includes stating the	Based on the documentation review and interviews with relevant personnel, it has been confirmed that when confirming the sale of certified palm oil products, Numundo Palm Oil Mill has adhered to	Complied

	<p>supply chain model and certificate number under which the claim is being made.</p>	<p>the requirements of the RSPO Supply Chain Certification Standard (SCCS). Samples as below: CPO - IP Buyer: Kumbango Refineries Date: 07/07/2024 RSPO certificate No: RSPO 728122 Product description: CSPO IP Quantity: 27.52mt Ticket no: 022147 Contract No: S/NBM/0724/CPO00006</p>	
<p>5.2.3</p>	<p>Where a distributor or wholesaler takes title to products containing certified sustainable palm oil products, the requirements of the RSPO SCCS can follow either one of these two options:</p> <ul style="list-style-type: none"> • If the distributor or wholesaler holds only a distributor licence, it may only communicate RSPO certified palm oil 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 products have been made on behalf of the distributor or wholesaler, with specific evidence either through on pack claims or documentation. • If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2. 	<p>As Numundo Palm Oil Mill is an Oil Mill, which only processes FFBS and produces CPO and PK, this particular indicator is deemed not applicable to this UoC. There is no distributor or wholesaler involves.</p>	<p>Complied</p>
<p>5.3 On pack claims</p>			

5.3.1	<p>Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the product(s) as per Module A, B, C and E. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil as per Module D.</p>	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
5.3.2	<p>In case of limited space, RSPO allows flexibility to use a one-line arrangement claim together with a valid trademark licence number for on pack communications as below without having to use any RSPO Label. The licence number has to measure at least 4pt (1.4mm) in size and the font must be Calibri. The following options shall be considered:</p> <p>A) For Identity Preserved (IP)/ Segregated (SG) Certified Products:</p> <ul style="list-style-type: none"> • RSPO IP/SG CERTIFIED* • Contains RSPO IP/SG palm oil* • Contains RSPO certified palm oil (IP/SG)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
	<p>B) or Mass Balance (MB) Certified Products:</p> <ul style="list-style-type: none"> • RSPO MIXED* • Contributes to the production of RSPO certified palm oil* • Contains RSPO certified palm oil (MB)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 	Complied

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		However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.	
	<p>C) For Partially Certified Products:</p> <ul style="list-style-type: none"> • RSPO 50% MIXED* • Contains at least 50% RSPO certified palm oil* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
	<p>D) For Products covered with Book and Claim (B&C):</p> <ul style="list-style-type: none"> • RSPO CREDITS* • Supports the production of RSPO certified palm oil* • Contains palm oil covered by the purchase of RSPO Credits* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> • License No.: RSPO-1106024 • License Start Date: 23/06/2023 	Complied

		<ul style="list-style-type: none"> License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> License No.: RSPO-1106024 License Start Date: 23/06/2023 License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
5.3.5	Use of the RSPO Label is restricted to claims about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient.	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> License No.: RSPO-1106024 License Start Date: 23/06/2023 License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
5.3.6	All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal.	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> License No.: RSPO-1106024 	Complied

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		<ul style="list-style-type: none"> • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	
MODULE A – IDENTITY PRESERVED			
	95% of the palm oil content must be RSPO IP certified.	The mill does not have any intention to accept and process any non-certified FFB, CPO or PK. Cross refer to Indicator 3.8.12 for further information.	Complied
	If 100% of RSPO IP certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume.	The mill does not have any intention to accept and process any non-certified FFB, CPO or PK. Cross refer to Indicator 3.8.12 for further information.	Complied
Messaging			
	<p>Messaging ALLOWED for storytelling in product-specific communications may include any of the following elements:</p> <ul style="list-style-type: none"> • The palm oil products contained in this product have been certified to come from RSPO sources. www.rspo.org • By choosing this product, you are sure that it contains RSPO certified palm oil. For more information: www.rspo.org • RSPO certified sustainable palm oil products were kept apart from other palm oil products throughout the supply chain. www.rspo.org 	Numundo Palm Oil Mill producing crude palm product and does not involve in any labelling of end product.	Complied

	<ul style="list-style-type: none"> • Certified sustainable palm oil products can be traced back to RSPO certified mills and plantations. www.rspo.org • The entire supply chain is monitored by independent, RSPO-accredited auditors. www.rspo.org • RSPO certified sustainable palm oil has been produced according to stringent environmental and social criteria. www.rspo.org 		
Product-Specific Communications Labelling			
	<p>Members are allowed to use the RSPO Label in one of the following ways:</p> <ul style="list-style-type: none"> • RSPO Trademark that includes the tag "CERTIFIED"; or • RSPO Trademark that includes the tag "This product contains certified sustainable palm oil". 	<p>Numundo Palm Oil Mill producing crude palm product and does not involve in any labelling of end product.</p>	<p>Complied</p>
Principle 4: Respect community and human rights and deliver benefits			
Criterion 4.1: The unit of Certification respects human rights, which includes respecting the rights of Human Rights Defenders.			
<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>SD Guthrie Berhad has established Group Sustainability & Quality Policy Statement dated 02/12/2019 by Group Managing Director where the company is respecting, upholding & no-exploitation of fundamental human rights. This policy statement is guided by the commitment spelt out in the Human Rights Charter (HRC). The HRC was last revised in 2020. It promotes the human rights, safeguard democracy and its institutions and not violate the rights of others. It also recognizes the important role Human Right Defenders. In accordance with the United Nations Declaration on Human Rights Defenders, the company is committed to safeguarding the confidentiality of those involved by establishing clear operational guidelines on the coordination, administration, and response to the</p>	<p>Complied</p>

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		allegations of threats through our Human Rights Defender Policy and ensuring that their internal policies and mechanisms protect and prevent harm to complainants, as well as responding to complaints on any alleged threats made to them. Apart from posting on the company’s website, the policy was also communicated to the stakeholders mainly through stakeholder meetings and workers’ routine musters.	
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations. - Minor compliance -	SD Guthrie Berhad prohibits any form of violence or harassment in their operation as per the above-mentioned policies. Based on interview with sampled workers and gender-based representatives, there has been no case reported with regards to instigation of violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.	Complied
Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties			
4.2.1	(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistle-blowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD. - Critical (Major) compliance -	Addressed in the “Grievances procedure guideline” updated in July 2023. According to the procedure, all pertinent stakeholders, including employees, have the right to raise complaints in the event they identify any violations of company policies by the company itself or its employees. This pertains particularly to the Human Rights Policy, in which NBPOL-WNB is committed to uphold the principles outlined in the United Nations Universal Declaration of Human Rights and the two associated covenants, including the safeguarding of human rights defenders. The management of NBPOL-WNB has taken steps to guarantee that individuals who raise complaints will be safeguarded and not face the risk of job loss or any form of retaliation.	Complied

<p>4.2.2</p>	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p> <p>- Minor compliance -</p>	<p>Addressed in the NBPOL-WNB’s Communication & Consultation Procedure, version 3, dated 15/06/2023, with the following overarching objectives:</p> <ul style="list-style-type: none"> • Facilitate the open and efficient exchange of information among all stakeholders of NBPOL, which encompasses both internal parties (including employees) and external stakeholders. • Address and promptly rectify grievances or concerns raised against NBPOL's operations in a timely and appropriate manner. <p>This procedure clearly delineates the department responsible for responding to various types of communications. For instance, the Sustainability Department will handle communication with NGOs and government bodies pertaining to environmental, social, and new development projects. These communications may take in the form of written correspondence, phone calls, emails, or verbal discussions. The details of grievances or communications will be meticulously recorded in grievance registers and community request books at the respective sites.</p> <p>The timeline for managing and responding to grievances and requests is as follows:</p> <ul style="list-style-type: none"> - For internal grievances, responses are to be provided within 10 days of reporting. Any grievances requiring further investigation must be communicated to the involved party within a maximum of 90 days. - In the case of external grievances, the receiving Department is expected to respond within 30 days. Any grievances necessitating additional investigation should not exceed a 90-day timeframe. 	<p>Complied</p>
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		The procedure has been communicated to internal stakeholders, such as employees and their dependents residing within the compound, during social awareness programs. Based on interviews, the sampled workers can demonstrate their good understanding on the procedure.	
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders. - Minor compliance -	Based on the complaint/grievance records, there is a part where the complainant needs to sign for acknowledgement. Based on the samples, the complaints/grievance raised were found to be appropriately handled according to the procedure.	Complied
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. - Minor compliance -	According to the statement outlined in the Whistle-blower Policy, complainants are given an additional option. In the event of their dissatisfaction with the company's response, they possess the right to escalate the matter and access to independent legal and technical advice.	Complied
Criterion 4.3: The unit of Certification contributes to local sustainable development as agreed by local communities.			
4.3.1	Contributions to community development that are based on the results of consultation with local communities are demonstrated. Smallholder requirements: Smallholder should participate in Field days and other extension activities delivered by organization managing the smallholders. All records shall be maintained. - Minor compliance -	Some notable contributions to community development by Numundo Oil Mill and its supply base are providing job opportunity for the locals. Majority of the workers are from the surrounding communities. Other contributions such as providing various facilities such as transportations, sport facilities, road maintenance were also made by the NBPOL group level. Other than that contribution in term of providing miscellaneous goods for various events was also made to the nearby communities.	Complied
Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.			
4.4.1	(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free,	The right to use the land for the certification unit is demonstrated by either possession of lease agreement with PNG government or	Complied

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	<p>Prior and Informed Consent (FPIC) process where such documents have been issued by the appropriate Government agency. For Customary land where such documents are not available, evidence of ownership will be demonstrated as follows:</p> <ul style="list-style-type: none"> - Critical (Major) compliance - 	<p>Incorporated Land Group (ILG). The lease documents are held and managed by the NBPOL-WNB Lands Department. The documents have the information about the lessor and lessee, land size, period of usage, and layout map to name a few. Based on verification of the documents, it is confirmed that all the agreements are still valid at the point of review.</p>	
	<p>4.4.1(a) For PNG, there are no written laws on customary land, but decisions are guided by customs of the landowning group or clan and documented in a CLUA (Customary Land Use Agreement) which is valid for one planting cycle only. Decisions on land use and distribution are normally done conventionally at the level of the clan and may vary from clan to clan. Individuals only have exclusive rights to use and occupy land based on verbal and mutual agreement, whilst undisputed outright ownership status of customary land is vested in the clan. Traditionally, clans decide on occupancy and user rights. One has to be a member of a land-owning group through custom in order to have access to land.</p>	<p>Sub-lease agreements for customary land are established through the Incorporated Land Group (ILG) arrangement where it has been initiated by clan groups with the primary aim of formalizing customary land ownership. This process allows for the creation of Special Agricultural Business Lease agreements under the Land Act of 1996 between the ILGs and the Papua New Guinea (PNG) Lands Department, thereby legalizing the leasing of their lands.</p>	
	<p>4.4.1(b) For Solomon Islands, Customary Land may be recorded in accordance with the Customary Lands Record Act 1994 (as amended). This act provides for the Recording officer appointed by the National Records to determine the Customary Owners, the survey the land with maps to be held at the Central and other Land Record offices. Other mechanisms to manage Customary Land may be applied.</p> <p>Companies must be able to demonstrate that where they have leased customary land, they have negotiated with the recognised owners of the land or their authorised representatives and have observed full FPIC requirements in those negotiations with all required details being appropriately documented.</p>	<p>Not applicable for Papua New Guinea.</p>	

4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	The incorporation of ILGs, the landowners have given their consent to lessee to develop the land. While this arrangement has always be recognized as a "joint venture" agreement between NBPOL-WNB and the ILGs.	Complied
4.4.2a	Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making - Minor compliance -	The customary land development is controlled by the clan leaders and the clan communities. As stated in indicator 4.4.2, consent of the clan shall be available prior to the commencement of a sub-leasing. As sub-leasing of lands are clan affairs, clan members (or families) within the clan are involved in deciding the use of land. Since the development of oil palm in PNG, clans are making the initiatives to engage with NBPOL-WNB for land development.	Complied
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 - Minor compliance -	Since the development of oil palm in PNG, clans are making the initiatives to engage with NBPOL-WNB for land development. NBPOL-WNB does not trigger any form of development. Since the land are not going to be developed until the sub-lease agreement is finalized, the ILGs still have the rights to withhold the consents if the terms are not agreeable.	Complied
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. - Minor compliance -	The sub-leasing is regulated under Section 54 of Land Registration Act. Land sub-lease agreements on customary land through Incorporated Land Group (ILG) arrangement are available. In the sub-lease agreement, it states the number of years of lease and the economic benefits to the ILGs. The sharing of the economic benefits will be under the jurisdiction of the Clan leaders.	Complied
4.4.3	(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping	Maps are attached with the sampled land lease and sublease approved by PNG Department of Land Office.	Complied

	<p>involving affected parties (including neighbouring communities where applicable, and relevant authorities).</p> <p>- Critical (Major) compliance -</p>	<p>The scale of the maps is of either 1:15,000 or 1:25,000 or 1:38,000 are available.</p>	
4.4.4	<p>All relevant information is available in appropriate forms and the English language, including assessments of impacts, proposed benefit sharing, and legal arrangements. Explanatory documentation may be provided in Tok Pisin in PNG or Solomon Pijin in the Solomon Islands and verbal presentation may be made in those languages.</p> <p>- Minor compliance -</p>	<p>The information incorporation of land groups is detailed in the Management Guidelines MG-21 Lands & Mini Estates Guidelines rev. 3, dated June 2014.</p> <p>The information of proposed benefits and legal arrangements are available in the Sub-lease agreement as detailed in indicator 2.1.3. The agreements are in English, and it is a government regulated agreement as the customary land rights are heavily protected by the PNG Department of Lands & Physical Planning. The Land Act protects customary land and as such it would be unlawful for a big project development to take place on customary land without formalizing the land administration process through the relevant government authorities.</p>	Complied
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>The sub-lease agreements are government regulated agreement. As per the sampled sub-lease agreements, the definition of Landlord (the ILGs) includes in the case of natural person the executors, administrators and assigns of the Landlord and in the case of a company its successors and permitted assigns and where the context permits include any person authorised by the Landlord to act on its behalf.</p>	Complied
4.4.6	<p>There is evidence that implementation of agreements negotiated through FPIC is reviewed in consultation with affected parties midway through the term of the agreement however regular communication between the parties is encouraged through the duration of the agreement.</p> <p>- Minor compliance -</p>	<p>As per the sampled sub-lease agreements, the agreed terms especially regarding the economic will be reviewed in fifteen (15) years from the date of the sub-lease agreement. Verification of the sampled ILG agreements i.e., Kuludagi and Talasea confirmed that the royalty for FFB had been revised. Evidence of payments such as bank transfer receipts were made available.</p>	Complied

		Other than such review, the ILGs are identified as external stakeholders of the company whereby the ILGs are invited to involve in the annual external stakeholder workshop. Records of the external stakeholder workshop for year 2024 shows the attendance of ILGs.	
Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.			
4.5.1	(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available. - Critical (Major) compliance -	There has been no new planting development since the last assessment visit. Should there be any, Management Guideline MG-21 Lands & Mini Estates Guidelines for Land Acquisition Practices rev. 3, dated 06/2014 will be used.	Complied
4.5.2	(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation. - Critical (Major) compliance -	There has been no new planting development since the last assessment visit. Should there be any, Management Guideline MG-21 Lands & Mini Estates Guidelines for Land Acquisition Practices rev. 3, dated 06/2014 will be used. The guiding principle of new land development or new land sub-leasing will be initiated by landowners. The landowners reserve all rights on the subject land. NBPOL does not have any influence on any decision.	Complied
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement 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. - Minor compliance -	There has been no new planting development since the last assessment visit. Should there be any, Management Guideline MG-21 Lands & Mini Estates Guidelines for Land Acquisition Practices rev. 3, dated 06/2014 will be used. As identified in the Management Guidelines, environmental and social impact shall be considered.	Complied

4.5.4	<p>To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.</p> <p>- Minor compliance -</p>	<p>There has been no new planting development since the last assessment visit. Should there be any, Management Guideline MG-21 Lands & Mini Estates Guidelines for Land Acquisition Practices rev. 3, dated 06/2014 will be used.</p>	Complied
4.5.5	<p>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.</p> <p>- Minor compliance -</p>	<p>There has been no new planting development since the last assessment visit. Should there be any, Management Guideline MG-21 Lands & Mini Estates Guidelines for Land Acquisition Practices rev. 3, dated 06/2014 will be used.</p>	Complied
4.5.6	<p>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</p> <p>- Minor compliance -</p>	<p>There has been no new planting development since the last assessment visit. Should there be any, Management Guideline MG-21 Lands & Mini Estates Guidelines for Land Acquisition Practices rev. 3, dated 06/2014 will be used. The guiding principle of new land development or new land sub-leasing will be initiated by landowners. The landowners reserve all rights on the subject land. NBPOL does not have any influence on any decision.</p>	Complied
4.5.7	<p>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.</p> <p>- Minor compliance -</p>	<p>There is no new land acquisition no intention to acquire new land since the last assessment.</p>	Complied
4.5.8	<p>(C) New lands are not acquired in areas inhabited by communities in voluntary isolation unless a full FPIC process has been undertaken with</p>	<p>There is no new land acquisition no intention to acquire new land since the last assessment.</p>	Complied

	<p>recognised community representatives and their right to use the land is verified in accordance with 4.4.1.</p> <p>- Critical (Major) compliance -</p>		
<p>Criterion 4.6: Any negotiations Concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.</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.</p> <p>- Critical (Major) compliance -</p>	<p>The PNG Land Act protects customary land and as such it would be unlawful for big land development to take place on customary land without formalizing the land administration process through the relevant government authorities. Customary land in PNG is heavily regulated through strong tribal customs.</p> <p>In any circumstance that if NBPOL-WNB would like to possess tenure to a land, under the Land Tenure Conversion Act, all people with any customary interests on the subject land must agree. Under the Act prior to successful tenure conversion, the applicant must first adequately compensate all persons with customary interest on the subject land. The compensation can be in monetary form or according to custom and must be made before the application can be approved. Any application under this Act must be accompanied by an approved and registered plan of survey.</p> <p>Based on the above, NBPOL-WNB is required to follow the Land Act to ensure all compensation are dealt and such PNG regulation is consistent with the RSPO P&C. The above are identified in Management Guidelines MG-21 Lands & Mini Estates Guidelines Land Acquisition Practices rev. 3, dated June 2014.</p>	<p>Complied</p>
<p>4.6.2</p>	<p>(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions</p>	<p>The PNG Land Act protects customary land and as such it would be unlawful for big land development to take place on customary land without formalizing the land administration process through the</p>	<p>Complied</p>

	<p>taken as a result of this evaluation. Distribution of monies within families is determined by the families.</p> <p>Guidance: Where possible, Companies shall set up banking arrangements with the ILGs to provide for monies to be paid directly into members' bank accounts at the agreed percentages to avoid the possibility of theft or diversion of funds.</p> <p>- Critical (Major) compliance -</p>	<p>relevant government authorities. Customary land in PNG is heavily regulated through strong tribal customs.</p> <p>In any circumstance that if NBPOL-WNB would like to possess tenure to a land, under the Land Tenure Conversion Act, all people with any customary interests on the subject land must agree. Under the Act prior to successful tenure conversion, the applicant must first adequately compensate all persons with customary interest on the subject land. The compensation can be in monetary form or according to custom and must be made before the application can be approved. Any application under this Act must be accompanied by an approved and registered plan of survey.</p> <p>Based on the above, NBPOL-WNB is required to follow the Land Act to ensure all compensation are dealt and such PNG regulation is consistent with the RSPO P&C. The above are identified in Management Guidelines MG-21 Lands & Mini Estates Guidelines Land Acquisition Practices rev. 3, dated June 2014.</p>	
<p>4.6.3</p>	<p>Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings in accordance with National law.</p> <p>- Minor compliance -</p>	<p>The PNG customs varies from province and region to another. In some parts of PNG, the descendants of a particular tribal group or clan inherit land through patrilineal descent (male lineage) while others follow a matrilineal descent (female lineage). Therefore, the equal opportunities do exist in accordance with the PNG custom practices.</p>	<p>Complied</p>
<p>4.6.4</p>	<p>The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them provided that the right to privacy and confidentiality is respected..</p> <p>- Minor compliance -</p>	<p>There is no compensation for loss of legal, customary or user rights identified during this audit. Should there be any, it will be dealt according to the Land Act.</p> <p>While if there is any land dispute due to the current operations, it is dealt in accordance with the Communication & Consultation Procedure.</p>	<p>Complied</p>

Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.			
4.7.1	<p>(C) A mutually agreed procedure for identifying people entitled to compensation is in place.</p> <p>- Critical (Major) compliance -</p>	<p>The PNG Land Act protects customary land and as such it would be unlawful for big land development to take place on customary land without formalizing the land administration process through the relevant government authorities. Customary land in PNG is heavily regulated through strong tribal customs.</p> <p>In any circumstance that if NBPOL-WNB would like to possess tenure to a land, under the Land Tenure Conversion Act, all people with any customary interests on the subject land must be in agreement. Under the Act prior to successful tenure conversion, the applicant must first adequately compensate all persons with customary interest on the subject land. The compensation can be monetary (money terms) or according to custom but must be made before the application can be approved. Any application under this Act must be accompanied by an approved and registered plan of survey.</p> <p>Based on the above, NBPOL-WNB is required to follow the Land Act to ensure all compensation are dealt and such PNG regulation is consistent with the RSPO P&C. The above are identified in Management Guidelines MG-21 Lands & Mini Estates Guidelines Land Acquisition Practices rev. 3, dated June 2014.</p>	Complied
4.7.2	<p>(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.</p> <p>- Critical (Major) compliance -</p>	<p>The PNG Land Act protects customary land and as such it would be unlawful for big land development to take place on customary land without formalizing the land administration process through the relevant government authorities. Customary land in PNG is heavily regulated through strong tribal customs.</p> <p>In any circumstance that if NBPOL-WNB would like to possess tenure to a land, under the Land Tenure Conversion Act, all people</p>	Complied

		<p>with any customary interests on the subject land must be in agreement. Under the Act prior to successful tenure conversion, the applicant must first adequately compensate all persons with customary interest on the subject land. The compensation can be monetary (money terms) or according to custom but must be made before the application can be approved. Any application under this Act must be accompanied by an approved and registered plan of survey.</p> <p>Based on the above, NBPOL-WNB is required to follow the Land Act to ensure all compensation are dealt and such PNG regulation is consistent with the RSPO P&C. The above are identified in Management Guidelines MG-21 Lands & Mini Estates Guidelines Land Acquisition Practices rev. 3, dated June 2014.</p>	
4.7.3	<p>Communities that have lost access and rights to land for plantation expansion are given opportunities including employment and supply contracts to benefit from plantation development.</p> <p>- Minor compliance -</p>	<p>There is no expansion identified in this audit. Despite there is no such expansion that may cause loss of access and rights, NBPOL-WNB has set a priority to employ the locals to work for the company. This is evident through employment records where information about hometown origin is available. Business opportunity such as grass cutting, and non-operational upkeep maintenance are also prioritised to local communities.</p>	Complied
<p>Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.</p>			
4.8.1	<p>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.</p> <p>Guidance: In some circumstances where FPIC was conducted many years ago, documented evidence of the process may not be available. In</p>	<p>The lands developed by NBPOL-WNB are exclusively comprised of State lease lands or Sub-lease Lands in collaboration with Incorporated Land Groups (ILGs). Given that NBPOL-WNB's operations have been established for an extended period, dating back to the 1960s, many Free, Prior, and Informed Consent (FPIC) agreements are no longer in existence. Nevertheless, it has been demonstrated that there is a sustained consensus with the</p>	Complied

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	<p>these cases, evidence of continuing agreement of all parties shall be regarded as evidence of resolution.</p> <p>- Minor compliance -</p>	<p>surrounding communities, and significant land disputes between NBPOL-WNB and landowners are absent.</p> <p>In the event of any present-day land conflicts within management units, these conflicts will be addressed in accordance with the Communication & Consultation Procedure, version 3, dated 04/07/2020. Depending on the nature of the dispute, the responsibility for management will fall to either the NBPOL-WNB Smallholder Affairs Office or the Lands & Mini Estates Department.</p>	
4.8.2	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>There were no new land conflicts recorded. Records on resolution of previous land conflict are maintained. The resolution includes independent land market evaluation by the Provincial Valuer.</p> <p>Documented records of the clan negotiation, participatory mapping, scratched maps and final accepted of the compensation is available.</p>	Complied
4.8.3	<p>Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4)</p> <p>- Minor compliance -</p>	<p>Please refer to indicator 4.4.2, 4.4.3 and 4.4.4 for details regarding the management of land development within NBPOL-WNB. There is no evidence of acquisition through dispossession or forced abandonment.</p>	Complied
4.8.4	<p>For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).</p> <p>- Minor compliance -</p>	<p>Documented records of the clan negotiation, participatory mapping, scratched maps and final accepted of the compensation is available.</p>	Complied

Principle 5: Support smallholder inclusion			
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.			
5.1.1	<p>Current and previous period prices paid for FFB are publicly available and accessible by smallholders.</p> <p>- Minor compliance -</p>	<p>For Numundo POM there is no smallholders programme that directly managed by the mill. FFB received under Numundo Certification Unit supply bases estate. It will be some record of FFB received from smallholders when there is maintenance carried for at Mosa POM. Smallholder matters will monitored under SHA Department Office. Price of FFB will be communicated at their office. Thus this indicator was not available.</p>	Not Applicable
5.1.2	<p>(C) Evidence is available that the unit of certification explains the FFB pricing to smallholders on request from individual smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>There is no smallholders programme under Numundo POM. All smallholders was managed by SHA Department Office that will sent their FFB to Mosa POM.</p>	Not Applicable
5.1.3	<p>(C) Fair pricing, calculated as a portion of the international CPO price less costs is provided to smallholders in the supply base and documented. Premium pricing, when achieved for RSPO certified sustainable palm oil is also shared with Smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>There is no smallholders programme under Numundo POM. All smallholders was managed by SHA Department Office that will sent their FFB to Mosa POM.</p>	Not Applicable
5.1.4	<p>(C) Evidence is available that all parties within the Unit of Certification, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the basis on which their fruit is sold to the Companies. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable. To assist this, Companies include financial literacy information in their extension activities.</p> <p>- Critical (Major) compliance -</p>	<p>There is no smallholders programme under Numundo POM. All smallholders was managed by SHA Department Office that will sent their FFB to Mosa POM.</p>	Not Applicable

5.1.5	<p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>Smallholder requirements:</p> <p>Smallholders must be able to verbally explain that they understand and observe their obligations and the obligations of the Company to whom they are selling their fruit.</p> <p>- Minor compliance -</p>	<p>There is no smallholders programme under Numundo POM. All smallholders was managed by SHA Department Office that will sent their FFB to Mosa POM.</p>	Not Applicable
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>Guidance: Weight of FFB may be determined by weighing at the point of pick-up or by calculation of average bunch weight when weighed at the verified mill weighbridge. The organization managing the smallholders should determine the data used for payment and communicated to all smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>There is no smallholders programme under Numundo POM. All smallholders was managed by SHA Department Office that will sent their FFB to Mosa POM.</p>	Not Applicable
5.1.7	<p>Weighbridges used for determining payment to smallholders are verified by an independent third party on a regular basis (this can be government). Other weighing equipment used may be calibrated using weights that are verified on the weighbridges. Records are maintained to provide an audit trail.</p> <p>- Minor compliance -</p>	<p>There is no smallholders programme under Numundo POM. All smallholders was managed by SHA Department Office that will sent their FFB to Mosa POM.</p>	Not Applicable
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>There is no smallholders programme under Numundo POM. All smallholders was managed by SHA Department Office that will sent their FFB to Mosa POM.</p>	Not Applicable

	- Minor compliance -		
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>NBPOL-WNB have established the Communication and Consultation Procedure to ensure free and effective communication between all NBPOL stakeholders and external stakeholders.</p> <p>As for the smallholders, a Grievance Flowchart for Smallholder Growers has been established. The flowchart states that the smallholders are to raise their grievances to OPIC where they are to detail out the grievances on the Incident/Accident/Grievance Form provided by OPIC. OPIC then escalates the form to NBPOL Smallholder's Department. The Smallholder Department maintain a registry to monitor all grievances raised by the smallholders. Grievance Committee Meetings are conducted every fortnight to discuss on all the grievances raised buy the smallholders. The issues are then addressed by NBPOL accordingly.</p>	Not Applicable
<p>Criterion 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 Company consults with interested smallholders (irrespective of type) within the Unit of Certification, including women or other partners in their supply base, to assess their needs for support to improve their livelihoods and their interest in RSPO certification.</p> <p>- Minor compliance -</p>	<p>There is no smallholders programme under Numundo POM. All smallholders was managed by SHA Department Office in term of support system. Thus, this indicator was not applicable.</p>	Not Applicable
5.2.2	<p>The Company and Government Extension Service provide extension services to support the development and implementation of livelihood improvement programmes, including capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Independent Smallholder Standard).</p> <p>PROCEDURAL NOTE:</p>	<p>There is no smallholders programme under Numundo POM. All smallholders was managed by SHA Department Office in term of support system. Thus, this indicator was not applicable.</p>	Not Applicable

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	<p>The RSPO is currently developing a separate standard for Independent Smallholders to be referred to as the "RSPO Independent Smallholder Standard". A National Interpretation for PNG&SI will be developed after the standard is ratified.</p> <p>- Minor compliance -</p>		
5.2.3	<p>Where applicable, the Company and Government Extension Service provide extension services to Smallholders to enhance their understanding of the legal requirements for FFB production to maintain RSPO certification.</p> <p>- Minor compliance -</p>	<p>There is no smallholders programme under Numundo POM. All smallholders was managed by SHA Department Office in term of support system. Thus, this indicator was not applicable.</p>	Not Applicable
5.2.4	<p>(C) Evidence exists that pesticide handling training is available from the Company and/or Government Extension Service for Smallholders within the Unit of Certification. This may be verified by interview with the Smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>There is no smallholders programme under Numundo POM. All smallholders was managed by SHA Department Office in term of support system. Thus, this indicator was not applicable.</p>	Not Applicable
5.2.5	<p>The unit of certification regularly reviews and publicly reports on the progress of the Smallholder support programme.</p> <p>- Minor compliance -</p>	<p>There is no smallholders programme under Numundo POM. All smallholders was managed by SHA Department Office in term of support system. Thus, this indicator was not applicable.</p>	Not Applicable
Principle 6: Respect workers' rights and conditions			
Criterion 6.1: Any form of discrimination is prohibited.			
6.1.1	<p>(C) A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.</p> <p>- Critical (Major) compliance -</p>	<p>NBPOL is adopting SD Guthrie Berhad's Human Rights Charter to ensure decent work for all workers means providing equal opportunity, social protection, respecting rights at work and providing a platform for workers' voice and social dialogue. They respect the rights of workers and provide fair and favourable working conditions by promoting diversity and inclusion by providing equal opportunities and not tolerating any form of</p>	Complied

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		discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation, or age. They will facilitate opportunities for advancement for their employees, especially women, by removing barriers to progress and respecting reproductive and maternal rights. The policy can be downloaded from https://www.sdguthrie.com/ . The policy was also communicated to the stakeholders through several other ways such as stakeholders’ workshop, display on notice boards, trainings, and briefings.	
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>	Based on interview with the workers and groups including local communities from different gender, origins, and job types, it is confirmed that there was no discrimination reported. The management has treated all employees equally for example in term of provision of accommodation, medical treatment, job opportunity, wages rate, etc.	Complied
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>	The HR Department of NBPOL-WNB and the management of the sampled operating units were able to demonstrate the recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness through explanation of various processes which supporting documents such as application forms, offer letters, employment contracts, medical check-up results, and pay slips to name a few.	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>	Based on interview with the female employees at the sampled operating units, pregnancy testing is not conducted as a discriminatory measure, unless with the consent from workers for other purposes. No pregnancy test is included in the pre-employment medical check-up.	Complied

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6.1.5	<p>(C) A Social Issues Committee (SOC) 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>NBPOL has introduced the guidelines for the Social Issues Committee, entitled "Enhancing and Implementing Gender Equity and Social Inclusion in the Workplace," dated May 2020. The company is firmly dedicated to fostering a just and equitable environment that is devoid of discrimination. This commitment extends to ensuring the active involvement, accessibility, and social inclusion of women, individuals with disabilities, people living with HIV and AIDS, and other marginalized groups in all facets of NBPOL's operations. The Social Issues Committee has been established to formulate, implement, and oversee the effectiveness of the Standard Operating Procedures (SOPs) developed for this purpose. The committee's responsibilities encompass raising awareness, identifying, and addressing concerns specific to women, recognizing opportunities for improvement, and ensuring the execution of Gender Smart Audits and subsequent recommendations. Minutes of meeting were well maintained and made available for verification.</p>	Complied
6.1.6	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>Based on the sampled payslips, which consists of both genders, it was noted that workers were paid equally for the same job scope. They were paid according to the pay rate stated in the employment contract without any form of discrimination. This was also evident through interview with sampled workers.</p>	Complied
<p>Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW)..</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 the English language and verbally explained to them in language they understand.</p>	<p>Based on verification of the employment contract, which is written in English, the terms and conditions stipulated found to be complying with the applicable legislations such as Employment Act No. 54 in 1978 (Consolidated up to March 31/03/2001), National Gazette No. G775 Public Holiday Act (Chapter 321), and National</p>	Complied

	- Critical (Major) compliance -	Minimum Wages revised on 01/01/2023. Based on interview with the sampled workers, generally they have a good understanding about the pay and conditions. They also knew how to seek for clarification if needed.	
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 compensation for all work performed, including work done by family members.</p> <p>Family members who work must be employed to ensure that they have access to those benefits. Notwithstanding that, young children may assist their parents on Smallholder blocks provided it does not interfere with their schooling, their physical and emotional development and they are under the direct supervision of their parents.</p> <p>- Critical (Major) compliance -</p>	Verification of the sampled employment contracts and deduction consent forms, confirms that the payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, to name a few, found to be complied with the Employment Act No. 54 in 1978.	Complied
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>	Several workers from various operations such as mill operators, laboratory, security, and general workers were sampled for evidence of compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. Based on verification of employment contracts, payslips, medical certificates, punch cards, and interviews, there was no evidence of legal requirements being breached.	Complied
6.2.4	<p>(C) The Company 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</p>	Workers are accommodated at the housing complex quarters of the operating unit without any charges. Essential facilities such as potable water, electricity, medical clinic are also provided to all	Complied

	<p>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 (5years) is allowed to upgrade the infrastructure. Smallholders may live in houses of traditional materials or other accommodation of their choosing.</p> <p>- Critical (Major) compliance -</p>	<p>workers without any charges. Housing inspections are conducted on quarterly basis by the management using the Housing Repair and Maintenance Checklist (PF29) to identify any defects of the house building and sanitation facility. Once identified, notification to the company's Construction Department will be made for further actions. Based on samples of the PF29, most of the repair and maintenance were done in timely manner. School is available within the operating unit which is just a walking distance. Transportation is provided without charges if the school is not a walking distance.</p>	
<p>6.2.5</p>	<p>The unit of certification being the mill and Company operated plantations makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>There was no issue on accessibility to adequate and sufficient food supplies as sundry shops, which are run by third party vendors, are available in most of the housing complex. Workers are also free to go to the nearby towns for more options of groceries. Those estates which are located far from town such as Ove, the management provides transportation every fortnightly. There has been no complaint received with regards to the price of supplies. Based on interview, the basic supplies were affordable. The company is also monitoring the prices of goods by requesting the vendors to provide their price list every month as spelt out in the contract agreement. The Lands Department then review the price and come up with a list of revised prices which must be adhered by the sundry shop. Visit to the shop confirmed that the goods are sold according to the price list.</p>	<p>Complied</p>
<p>6.2.6</p>	<p>A DLW is paid to all workers, including piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p>PROCEDURAL NOTE: Where a GLWC living wage standard (benchmark), or one that fulfills the basic requirements of the RSPO-endorsed living wage methodology, has been established in the country or region of operation, the same should be used as benchmarks.</p>	<p>Decent living wages (DLW) report for financial year 2024 is available for verification. It was prepared by Diane Mandui Mirio, consultant from Nara Kain Wei Community Training and consultancy. Based on the report, there is no national guideline for decent living wages for Papua New Guinean. The assessment for decent living wages conducted on participatory ways where a total of 970 workers were interviewed based on the RSPO Decent Living Wages Guidelines and</p>	<p>Complied</p>

<p>In the absence of such benchmarks, the RSPO will collaborate with the GLWC and/or local experts on developing oil palm industry benchmarks¹. These benchmarks will be developed in collaboration and consultation with relevant stakeholders such as palm oil industry members, workers' union, authorities and/or relevant organisations.</p> <p>For countries where no living wage standard is established, until such time that an RSPO endorsed benchmark for the country is in place, national minimum wages shall be paid to all workers. In addition to the payment of minimum wages, the Unit of Certification (UoC) shall conduct an assessment of the prevailing wages and in-kind benefits provided to workers in the Unit of Certification aligned with the RSPO Guidance for Implementing a Decent Living Wage.</p> <p>Once the benchmarks are available, this procedural note is no longer applicable. UoC shall have an implementation plan towards the payment of a DLW with specific targets, and a phased implementation process including:</p> <ul style="list-style-type: none"> • Updated assessment on prevailing wages and in-kind benefits • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent of baskets of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment • The UoC may choose to implement the living wage payment in specific section as a pilot project; the pilot will then be evaluated and adapted before eventual scale up of the living wage implementation. <p>- Minor compliance -</p>	<p>Global Living Coalition Network (GCLN). It is reported that workers received an average of PGK3.71/hour/worker, which is above the regulated minimum wage.</p>	
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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>All core works such as production operators are performed by permanent employees. Temporary workers are only engaged when there is a need especially during peak season and limited to the assistance work at workshop.</p>	Complied
<p>Criterion 6.3: The unit of Certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.</p>			
6.3.1	<p>(C) A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>Freedom of association and right to collective bargaining policy is documented in the "Employee Rights & Equal Employment Opportunities policy dated 12/07/2023 signed by Mohamed Azhaza Abdulaziz, General Manager, NBPOL-WNB. In the policy it stated that NBPOL-WNB will respect rights of all personnel to form/join trade unions and to bargain collectively. The policy has been established in 2 different languages which are English and Tok Pisin. It is communicated to employees through several ways such as trainings, briefing during muster, and display of the policy on notice boards.</p>	Complied
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request.</p> <p>- Minor compliance -</p>	<p>Meetings between the company and the trade unions are conducted monthly. Minutes of meeting were made available for verification. Generally, the agenda of the meeting are focusing on wages, welfare, and trainings. The last meeting was conducted on 23/07/2024.</p>	Complied
6.3.3	<p>Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers.</p> <p>- Minor compliance -</p>	<p>There was no interference by the management with the formation or operation of the trade union. The chairman and office bearers were appointed through voting during their AGM, which was last conducted in 2021. The next voting is expected to be conducted in</p>	Complied

		2025. This is confirmed through interview with the Chairman of the union.	
Criterion 6.4: Children are not employed or exploited.			
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements. - Minor compliance -	Policy for child protection is documented in the Minimum Age Specification policy version 03/09/2023. In this policy, young person is defined as a person of age between 14 and 18 years old. It is also stated as NBPOL is a part of SD Guthrie Berhad recognizes to protect the wellbeing of children and young people in line with national and international requirement. All contractors are required to adhere to the policy and shall not employ any persons under the age of 18 years old. Based on the verification of documents, site observations, and interview with the employees, there was no evidence that the company is hiring children.	Complied
6.4.2	(C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure which must be carried out by clinic or supervisory staff to be applied where other documentary evidence of date of birth is not available. - Critical (Major) compliance -	As per PNG's Employment Act No. 54, 1978, revised in 2001, young worker is defined as 11 to 16 years old. However, based on NBPOL policy, recruitment of new workers shall only be done for person that above 18 years old. Age screening procedure is described in the policy mentioned in Indicator 6.4.1, clause 3.0, where applicant is required to present several documents as part of the age confirmation process, such as birth certificate, school certificates, letter from parent(s) confirming the date of birth, and letter from the village court or district court. Copies of those documents were made available for verification.	Complied
6.4.3	(C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work. Normally the minimum age for employment by the Company is 18 year however in certain circumstances such as school work experience, persons as young as 16 years may be employed. These persons are classified as Young Persons.	There was no evidence that young persons are being recruited by the certification unit based on the evidence described in Indicator 6.4.1 and 6.4.2.	Complied

	<p>- Critical (Major) compliance -</p>		
<p>6.4.4</p>	<p>The Company demonstrates communication about its “no child labour” policy and the negative effects of child labour through notices at workers’ housing compounds and Smallholder field days. It promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.</p> <p>- Minor compliance -</p>	<p>NBPOL-WNB’s policy against child labour is effectively communicated through various channels, including, but not limited to, as follows:</p> <ul style="list-style-type: none"> - Inclusion in Supplier Contracts and Supplier Induction Programs: Suppliers are mandated to familiarize themselves with NBPOL-WNB’s policy against child labour and incorporate it into their business activities when working with NBPOL-WNB. - Distribution of Policy Booklets to Workers: Policy Booklets are provided to all workers, and these booklets are available in Tok Pisin, ensuring that the policy is accessible to a broad range of employees. - Ongoing Awareness Programs for Workers: Continuous training and briefings are conducted at regular intervals to keep workers informed about company policies, including the stance against child labour. - Child Labour Awareness During Field Days: Smallholders and independent estates receive ongoing awareness about the prohibition of child labour during field days. The Smallholder Grower Booklet (Growa Buklet) offered to smallholders contains information highlighting that child labour is not in compliance with international and PNG labour laws. - Annual External Stakeholder Workshops: These workshops, held on an annual basis, serve as a platform to reinforce the company’s policies, including the Human Rights Policy, among external stakeholders. <p>Display on Notice Boards at OPIC: NBPOL-WNB’s policies, including the one concerning child labour, are posted on notice boards at the</p>	<p>Complied</p>

		Oil Palm Industry Corporation (OPIC) for enhanced visibility and accessibility.	
Criterion 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>Smallholder requirements:</p> <p>Smallholders must be able to verbally explain that they understand and observe this requirement.</p> <p>- Critical (Major) compliance -</p>	NBPOL-WNB adopts sexual harassment policy and other harassment in their Sexual Harassment policy dated 12/07/2023 signed by the general manager, Mr Azhazha Abdul Aziz. It is mentioned in the policy that the company is committed to maintain respectful for dignity for each individual working environment. The management of NBPOL also will not tolerate with any sexual harassment or any other harassments regardless the position holds by the offender. Should there be any cases, the management encourages the victims to report to the management for the next step of actions. The policy is communicated to employees in several methods such as trainings, meetings, morning muster, and display if policy on notice boards.	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>Smallholder requirements:</p> <p>Smallholders must be able to verbally explain that they understand and observe this requirement.</p> <p>- Critical (Major) compliance -</p>	Addressed in the Gender Right policy, dated 12/07/2023, signed by the general manager, Mr Azhazha Abdul Aziz. Based on the policy, NBPOL-WNB is committed to protect reproductive rights for female workers. Among the measures to ensure the commitment is implemented are through prohibition of sanction, prohibition of dismissal due to pregnancy and maternity leave, and to provide special protection to women during pregnancy especially in allocating types of work proved to be harmful to them. Apart from that, the management will ensure that no pregnant worker and breastfeeding mother is allowed to do any task that involved with chemicals. Based on site observations, interview and documents verification, there was no evidence that pregnant or breastfeeding workers are assigned to do task involved with chemicals.	Complied

6.5.3	<p>Management has assessed the needs of new mothers, in consultation with the new mothers, and a procedure has been determined that identifies actions are taken to address the needs of them and their babies.</p> <p>- Minor compliance -</p>	<p>On general practice, assessment of new mothers is done through gathering of information with regards to the needs of the new mothers through face-to-face interview by trained clinic staff. Records of assessment and the identified needs were well maintained and made available for verification.</p>	Complied
6.5.4	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p>	<p>Mechanism to make any complaint related to sexual harassment and other harassment is outlined in the Sexual Harassment policy, dated 12/07/2023, signed by the general manager, Mr Azhazha Abdul Aziz. The level of reporting is clearly described in the procedure which include the anonymity and confidentiality of information. Through interview, workers were able to explain on how to lodge any harassment report.</p>	Complied
Criterion 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>Note: where a Company has advanced money to an employee as a loan, this is to be regarded as a debt to the Company by the employee and a</p>	<p>Based in interview with workers, site observation, and documentation review, there was no evidence of any of the prohibitions listed in this indicator was breached. A worker has the freedom to join and leave the company without any fear for identity documents being retained, payment of recruitment fees, contract substitution, involuntary overtime, penalty for termination of employment, debt bondage, and withholding of wages.</p>	Complied

	<p>documented arrangement for repayment is to be established that is acceptable to both parties.</p> <p>Smallholder requirements:</p> <p>Smallholders must be able to verbally explain that they understand and observe this requirement.</p> <p>- Critical (Major) compliance -</p>		
6.6.2	<p>(C) Where temporary or migrant workers are employed for seasonal or activity related periods of high demand, these are regarded as “casual” workers. A specific labour policy and procedures for casual workers are established and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>Documented in the “Temporary Employment Policy” dated 12/07/2023 signed by general manager, Mohamed Azhaza Abdul Aziz. Temporary worker is defined as a person that works minimum 88 hours per fortnight for a fixed short-term period according to their written contract which included seasonal labour. The process of recruiting temporary workers is outlined in the same document which describes that decision for recruitment is based on assessment only if the works cannot be completed by the current manpower. Requests need to be submitted to human resources department by completing all human resources documents which included medical examination. Employment contract has been signed and orientation has been conducted. Once the contract expired as per agreed timeline stated in the contract agreement, the management can decide either to permanently recruited the workers or proceeds for terminations.</p> <p>Based on samples of payslips (PPE #20240407, 20240505, 20240602) for four temporary workers (employment ID: NOM9292, NOM9296, NOM9293, NOM9294), which employment date starts on 02/04/2024 and the engagement period is 6 months. However, there was no evidence that contributions of superannuation fund from both employee and employer have been made after three months of employment. This is not in-line with the Superannuation</p>	Non-compliance

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		(General Provision) Act 2000, Section 76 and 77. Thus, a non-conformity report was assigned.	
Criterion 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.			
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p>	<p>Stated in the OHS management plan section 02: OH&S committee member procedure that safety committee need to have representative from assistant manager, supervisors and employees. The site manager will be chairman of the committee. Stated in the clause 3.3; communication, that the department has multiple sites &OH&S committee is formed on each location and meeting held monthly.</p> <p><u>Numundo Palm Oil Mill</u></p> <p>Person in charge for safety and health has been identified for Numundo Palm Oil Mill which Mr Willie Kennick has been identified as chairman for Occupational Health & Safety Representative'24 and there is evidence from the OHS Committee chart updated on 16/04/2024.</p> <p>Safety issues has been monitored though monthly safety meeting that has been attended by the safety committee. The main objective is to discuss issues raise during the workplace inspection, safety issues raised and other point of concern. Sample has been taken for safety meeting conducted on 27/07/2024, 02/07/2024 and 04/06/2024. Minutes meeting has been made available and verified by the auditor.</p> <p><u>Ove Estate</u></p> <p>For Ove Estate, OH&S committee sighted in the chart for year 2024 which has been chaired by Mr Simeon Kilu and there is 4</p>	Complied

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		<p>representatives from employees and 4 representative from staff/assistant manager.</p> <p>OSH committee meeting has been conducted monthly basis with attendance of all the representative. Sample has been taken for meeting that has been conducted on 24/07/2024, 26/06/2024 and 28/05/2024.</p> <p><u>Daliavu Estate</u></p> <p>Mr Mondia Kua has been appointed as OSH committee chairman with total 8 members and verified based on the OHS committee. OHS meeting conducted on monthly bases and sample le has been taken for month March, April and June '24</p> <p><u>Sapuri Estate</u></p> <p>Mr Jonathan Nokondi has been appointed as OSH committee chairman with total 7 members and verified based on the OHS committee. OHS meeting conducted on monthly bases and sample has been taken for meeting conducted on 31/07/2024, 28/06/2024 and 30/05/2024.</p>	
6.7.2	<p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p>Accident and emergency procedure has been established NBPOL Emergency Response Plan and Emergency Response Procedure Document No: EF-EP05-03 reviewed in August 2023.</p> <p>Stated in the OSH management plan updated in August 204 section 5; Accident and emergency response that procedures for accident and emergency response are documented in both the English and Tok- Pisin and displayed at the on-site notice board.</p> <p>Sighted in the procedure "Emergency response" for procedure established in Tok Pisin. Mentioned also that emergency drill needs to be conducted twice a year.</p>	Complied

		<p><u>Numundo Palm Oil Mill</u></p> <p>The procedure has been communicated to all workers during the emergency drill latest conducted on 28/07/2024.</p> <p>List of 1st aider sighted where total 9 1st aider has been identified and training has been conducted on 08/06/2024. Records of accident has been maintained in the document injury assessment report (IAR) document number: OHSP-07 revision;05 dated 16/02/2021. There are 11 accidents happen in year 2023 and there is no accident happen in year 2024. Sample has been taken for accident happen on 19/07/2023 for workers that work as welder and investigation has been done and sighted in the SHEQ-001 done by Mr Elthon John.</p> <p><u>Ove Estate</u></p> <p>1st aid has been identified for Ove Estate and can be sighted from the 1st aid chart where 6 persons has been selected and trained. There is evidence of competencies certificate provided by Papua New Guinea Red Cross Society on 18/06/2024 and internally on 12/06/2024.</p> <p>Records of accident has been maintained and sighted Injury Assessment Report (IAR). Sample of accident taken as per below</p> <ol style="list-style-type: none"> 1. Dated 28/05/2024, loose picker records number 15282 and classified as medical treatment cases. 2. Dated 10/06/2024, stacker, records number 12946 and classified as medical treatment cases. 3. Dated 05/06/2024, loose fruits picker, records number 12963 and classified as medical treatment cases. 	
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		<p><u>Daliavu Estate</u></p> <p>Accident records sighted in the document Injury Assessment Report (IA) document number OHSP-07 dated 16/02/2024. Sample has been taken as per below</p> <ol style="list-style-type: none"> 1. 03/06/2024- harvesters 2. 28/05/2024- workshop 3. 27/05/2024- Peter Simbel, description, peter simbel was doing his normal daily supervision when a disgruntled worker attacked him with a bush knife. Peter sustained open cut wounds to his back and head. <p>1st aider training has been conducted for all the supervisor and "bosboi" done on 17/01/2024 and 14/08/2024. Sighted, there is evidence that all 1st aiders can demonstrate their understanding on the equipment in the 1st aid bags. Sighted certificate of competencies, issues by Papua New Guinea Red Cross Society dated 18/06/2024</p> <p><u>Haella Estate</u></p> <p>1st aid training conducted on 13/08/2024. Sighted that 2 of the workers attended training conducted by Papua New Guinea Red Cross Society on 18/06/2024.</p> <p>Accident records-maintained Injury Assessment Report (IAR) document number OHSP-07 revision 5 and sample has been taken for accidents happen on 02/01/2024 and 13/02/2024. Investigation has been done.</p> <p><u>Sapuri Estate</u></p>	
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		<p>Accident records has been made available and recorded in the Injury Assessment report.</p> <p>a) Record number 14782 dated 13/06/2024.</p> <p>b) Record number 14781 dated 12/06/2024.</p> <p>Emergency procedure has been communicated to all workers during the morning muster call conducted on 04/06/2024.</p> <p>1st aider has been appointed for all activities which the bosboi has been given 1st aid bun bag. Sighted 1st aid training has been conducted on 13/07/2024.</p>	
<p>6.7.3</p>	<p>(C) Workers use appropriate personal protective equipment (PPE) as specified in Company procedures, 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>The management provides employees with appropriate PPE in accordance with WRA and SOP guidelines. PPE issuance records are well-maintained and available for verification. These records include the employee's name, type of PPE issued (e.g., coverall, safety shoes, gum boots, mask, respirator, helmet, goggles, gloves), the date the PPE was received, and the recipient's acknowledgment. On-site verification and interviews with workers confirmed that the required PPE was provided free of charge and was being used properly.</p>	<p>Complied</p>
<p>6.7.4</p>	<p>All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection.</p> <p>- Minor compliance -</p>	<p>If employees require medical care, clinics with certified personnel are available at all the sampled estates. Site visits confirmed that these clinics are well-maintained and efficiently managed. NBPOL WNB provides Life Insurance (Death Benefits) to cover accident insurance for all employees, with claims being centrally managed by the Human Resources Department. Verification of sampled claims indicated that the claims process was generally handled appropriately.</p>	<p>Complied</p>

6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance -</p>	<p><u>Numundo Palm Oil Mill</u></p> <p>Lost time accident has been documented in the document Lost time Injuries (LTI) for year 2023 and 2024. There is no lost time accident has been identified for year 2024 and total 16 days lost time accident in 2023 with total 11 accident occurs.</p> <p><u>Ove Estate</u></p> <p>Lost time accident has been documented in the document Lost time Injuries (LTI) for year 2023 and 2024. There is no lost time accident has been identified for year 2024 and total 51 days lost time accident in 2023.</p> <p><u>Haella Estate</u></p> <p>Lost time accident records sighted "Haella LTI Register-2024" total 24 lost days with total 7 accidents.</p> <p>There is no lost time accident for Daliavu Estate and Sapuri Estate for year 2023 and 2024.</p>	Complied
<p>Principle 7: Protect, conserve and enhance ecosystems and the environment</p>			
<p>Criterion 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.</p>			
7.1.1	<p>(C) IPM plans are implemented and monitored to ensure effective pest control.</p> <p>Smallholder requirements:</p> <p>Organization managing the smallholders to manage IPM program for smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>An Integrated Pest Management (IPM) Plan was established on 20/06/2024 by the Head of Crop Protection. The IPM strategies include:</p> <ul style="list-style-type: none"> • Understanding economic thresholds • Understanding the biology of pests and beneficial organisms • Routine monitoring of both pests and beneficial organisms • Biological control methods 	Complied

		<ul style="list-style-type: none"> • Physical control methods • Cultural control methods • Precise and targeted application of insecticides <p>The IPM is implemented when signs or evidence of pest attacks are observed in the plantations. A disease reporting procedure has been developed to address any attacks, which includes inspection, investigation, follow-up, and recommendations.</p> <p>The sampled estates have effectively implemented their IPM program as per the outlined procedures. Evidence of this implementation observed during site visits includes:</p> <ul style="list-style-type: none"> • Planting beneficial plants such as Antigonon leptopus, Turnera ulmifolia, and Cassia cobanensis. Additionally, since Euphorbia heterophylla naturally grows in PNG, the estates retain these plants as part of their beneficial flora. • Over spraying of herbicides is not practiced in WNB. It was noted that soft vegetation is maintained in the field, with herbicide application limited to circle and strip areas only. 	
7.1.2	<p>Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented. Any imported species must first be approved in PNG by National Agriculture Quarantine and Inspection Authority (NAQIA) and in the Solomon Islands by Biosecurity Solomon Islands (BSI).</p> <p>- Minor compliance -</p>	<p>There was no evidence that any species referenced in the Global Invasive Species Database and CABI.org were used for the management of IPM in the sampled estates.</p>	Complied

7.1.3	<p>There is no use of fire for pest control unless in exceptional circumstances such as plantation sanitation, i.e. where no other effective methods exist, and with prior approval of government authorities.</p> <p>- Minor compliance -</p>	<p>There was no evidence that fire was used for pest control at the sampled estates. Moreover, there has been no pest outbreak at WNB for the past several years, hence the unavailability of pesticides stock at all the sampled estates.</p>	Complied
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.			
7.2.1	<p>(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.</p> <p>- Critical (Major) compliance -</p>	<p>The rationale for all pesticides used is recorded in NBPOL's Plantation Management Guidelines, Pesticide Practices (NBPOL-EI-MG 030, revision 8, dated 20/04/2017). This guideline details the specific chemicals used for targets. As verification, all operating units only used 2 chemicals which are Supremo 41.0 and Canyon 20WG which has been used as herbicides to control weeds in the estate area. It has been further verified from the product label and application on site.</p>	Complied
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>Smallholder requirements: Organization managing the smallholders to maintain records of herbicide issue to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>Records of pesticide usage at all the sampled estates are meticulously maintained and accessible for verification. These records are updated monthly and organized by pesticide type. They include detailed information such as the location of application, area sprayed (in hectares), volume applied, and application rate. The data is compiled to provide a year-to-date overview.</p>	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>Smallholder requirements: Organization managing the smallholders to manage IPM for smallholders.</p>	<p>The plan to minimise the use of pesticides is guided by the Pesticide Practices (NBPOL-EI-MG 030) and recommendation Papuan New Guinea Oil Palm Research Association (PNGOPRA) Inc; Integrated Pest Management (IPM) Plan dated 20/06/2024, revised by Dr Emad Jaber</p>	Complied

	- Critical (Major) compliance -		
7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.</p> <p>- Minor compliance -</p>	<p>The is no prophylactic pesticides has been used at any of the sampled estates. This was verified through visits to chemical storage facilities, records of chemical issuance, documented Agrochemical Classification and SAN Standard Requirements, as well as interviews with workers and smallholders.</p>	Complied
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p> <p>The due diligence refers to:</p> <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>Smallholder requirements:</p> <p>Smallholders not using pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat. Smallholders to follow the policies of the organization managing the smallholders</p>	<p>There is no pesticides/chemical that has been classified under clas 1A and 1B has been used by all operating units. All operating units are using <i>Glyphosate- isopropyl ammonium</i> (brand name; Supremo 41.0, manufactured by Hextar Chemicals Sdn Bhd) and <i>Methyl 2-benzoate</i> (brand name; Canyon 20WG, manufactured by Hextar Chemicals Sdn Bhd).</p> <p>It has been verified through the chemical list, site visit to chemical store and spraying activities and interview with the chemical handler.</p>	Complied

	- Minor compliance -		
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 Criteria 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.</p> <p>Smallholder requirements:</p> <p>Smallholders using and/or storing pesticides must demonstrate knowledge of the correct handling, storage, application and disposal requirements.</p> <p>- Critical (Major) compliance -</p>	<p>Competencies of the chemical handler has been verified by the auditor through the training records and interview. All the of the chemical handler can demonstrate their understanding on the chemical used and the chemical handling procedure and safety data sheets which has been implemented on the ground</p> <p><u>Daliavu Estate</u></p> <p>Chemical handling training on 10/04/2024 and 21/03/2024</p> <p>Haella Estate</p> <p>Chemical handling training on 13/05/2024 and 21/03/2024</p> <p>Sapuri Estate</p> <p>Training for chemical handler on 16/01/2024, 09/01/2024, 28/03/2024</p> <p>Safety data sheet (SDS) has been made available at the place of works where can be referred by the chemical handler. SDS sighted <i>Glyphosate- isopropyl ammonium</i> (brand name; Supremo 41.0, manufactured by Hextar Chemicals Sdn Bhd) and <i>Methyl 2-benzoate</i> (brand name; Canyon 20WG, manufactured by Hextar Chemicals Sdn Bhd).</p>	Complied
7.2.7	<p>(C) Storage of all pesticides is in accordance with recognised best practices.</p> <p>Smallholder requirements:</p> <p>The requirements fully applicable to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>Storage chemical facilities has been established for all operatings units at designated place nearby the office compound which has been secured and locked with only authorized persons can access. The storage has been equipped with emergency shower, 1st aid, shower for sprayer after works, locker, washing machine and appropriate PPE.</p>	Complied

		<p>Sighted that all liquid chemical has been placed under the powder/solid chemical and safety data sheet has been made available for each chemical.</p> <p>Spill kit is available which is to use for any emergency spillage happen.</p>	
7.2.8	<p>All pesticide containers are triple rinsed and punctured before being disposed of and/or handled responsibly if used for other purposes. Empty pesticide containers may be used for pre-mixing spray solution before transport to the plantation for use by sprayers. In this case they must have visual identification such as painted lines around them.</p> <p>Smallholder requirements:</p> <p>The requirements fully applicable to smallholders.</p> <p>- Minor compliance -</p>	<p>As per site visit to all operating units sighted that all pesticides container has been disposed through allocated landfill for empty chemical container. As per interview with person in-charge, all of them can demonstrate their understanding on empty chemical container procedure which required for triple rinsed before disposal.</p> <p>Empty chemical container has been used for chemical mixing. Sighted that empty chemical container has been paint with red band.</p>	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 provided to affected local communities at least 48 hours prior to application of aerial spraying.</p> <p>Smallholder requirements:</p> <p>The requirements fully applicable to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>There is no aerial spraying has been practices for all the operating units. It has been verified based on interview and site visits.</p>	Complied
7.2.10	<p>(C) Specific bi-annual medical surveillance for pesticide operators handling organophosphate insecticides, and documented action to treat related health conditions, is demonstrated.</p> <p>Smallholder requirements:</p>	<p><u>Ove Estate</u></p> <p>Medical surveillance conducted for all sprayer sighted that has been conducted on 05/03/2024 by the hospital assistant and verified that all sprayer all sprayers are fits to works.</p>	Complied

	<p>The requirements fully applicable to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p><u>Daliavu Estate</u></p> <p>Medical surveillance done 16/07/2024 for all sprayers and 1 has been identified as not fit works and the doctor recommend for retest on 29/07/2024. Sighted that retest has been done and declared fit to works..</p> <p><u>Haella Estate</u></p> <p>Medical surveillance done 20/06/2024 and 20/08/2024 and all has been declared as fits.</p>	
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>Smallholder requirements:</p> <p>The requirements fully applicable to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>As verification through site visit and interview, there is no female workers that handlings chemical. Further verified that the management of NBPOL prohibited to recruit workers below ages 18.</p>	Complied
<p>Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</p>			
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>Smallholder requirements:</p> <p>Smallholders must demonstrate planned waste management and disposal by disposing of waste products in a designated waste pit.</p> <p>- Minor compliance -</p>	<p>Procedure on waste management has been developed. Refer NBPOL-WNB, Environmental Instruction and Waste Management Plan, EI-02, revision no. 11 dated 1/7/2021. The framework of the waste management plan is based on the 3R + D principle; reduce, reuse recycle and disposal. In line with established policy on environmental management to ensure the efficient use if resources and minimization of waste generation and disposal. Related requirements for environmental compliance as per licence.</p> <p>Type of waste generated, and the management plan summarized as per the following:</p>	Complied

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Sources	Type of waste	Disposal plan
Gaseous Wastes	Smoke, Methane, Gases, Fumes	Smoke capture system, Gases and Fumes capture system
Household	Garden waste, domestic & food waste, recyclables	Landfilling & composting
Industrial activities	Industrial waste – fuel filters, obsolete parts,	Landfilling – hydrocarbon pit
Workshop/garage	Batteries, tyres, scrap metal, steel	Landfilling
Clinic/aid post	Medical waste	Incineration
Agricultural activities	Fertilizer bags, chemical containers, used PPE	Landfilling (chemical- after triple rinsed and pierced/pesticides pit)
Mill wastewater	Palm Oil Mill Effluent (POME)	Open aerated lagoon & land application
Hexane/Chemical (laboratory)	Used/spent chemical	Burn as per technical requirements.

<p>7.3.2</p>	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated. Medical waste must be disposed of in purpose- built incinerators.</p> <p>Guidance: With minimal opportunity for recycling in PNG and Solomon Islands, waste disposal is by landfill. Segregation of waste shall be into Hydrocarbon contaminated waste, putrescible waste and hard waste and compostable waste. Company procedures must state how these waste streams are managed.</p> <p>Smallholder requirements:</p> <p>The requirements fully applicable to smallholders.</p> <p>- Minor compliance -</p>	<p>NBPOL-WNB, Environmental Instruction and Waste Management Plan, EI-02, revision no. 11 dated 1/7/2021. Waste disposal strategies is to dispose into sanitary landfill based on the established plan. The landfill location placement is in accordance with the NBPOL’s environmental permit, EP-L2(411), commencement date: 4/04/2012 under section 31; Landfill. The location of landfill shall be not less 100 meters from the nearest surface water or settlement for disposal of non-hazardous domestic solid waste and for the disposal of industrial waste deriving from operations. The landfill shall be designed in accordance with the DEC Environmental Code of Practice for Sanitary Landfill Sites, DEC 2001.</p> <p>Each operating units have their own incinerator to burn medical waste (soft medical waste and sharps). Incineration of the medical waste recorded in the log book.</p> <p>Numundo POM Mill & Compound Waste Record</p> <table border="1" data-bbox="1137 903 1921 1257"> <thead> <tr> <th>Month</th> <th>Hydro Carbon Waste</th> <th>Chemical Waste</th> <th>Industrial Waste</th> <th>Domestic Waste</th> </tr> </thead> <tbody> <tr> <td>Apr 24</td> <td>1.90</td> <td>0.20</td> <td>44.08</td> <td>25.18</td> </tr> <tr> <td>May 24</td> <td>0.00</td> <td>0.00</td> <td>29.26</td> <td>3.68</td> </tr> <tr> <td>June 24</td> <td>1.12</td> <td>0.21</td> <td>37.20</td> <td>4.56</td> </tr> <tr> <td>Jul 24</td> <td>0.66</td> <td>0.22</td> <td>28.54</td> <td>3.44</td> </tr> </tbody> </table> <p>Numundo POM Medical Waste</p> <table border="1" data-bbox="1137 1315 1921 1367"> <thead> <tr> <th>Month</th> <th>Medical waste record</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Month	Hydro Carbon Waste	Chemical Waste	Industrial Waste	Domestic Waste	Apr 24	1.90	0.20	44.08	25.18	May 24	0.00	0.00	29.26	3.68	June 24	1.12	0.21	37.20	4.56	Jul 24	0.66	0.22	28.54	3.44	Month	Medical waste record			<p>Complied</p>
Month	Hydro Carbon Waste	Chemical Waste	Industrial Waste	Domestic Waste																												
Apr 24	1.90	0.20	44.08	25.18																												
May 24	0.00	0.00	29.26	3.68																												
June 24	1.12	0.21	37.20	4.56																												
Jul 24	0.66	0.22	28.54	3.44																												
Month	Medical waste record																															

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		Apr 24	3.30 kg		
		May 24	1.25 kg		
		June 24	1.30 kg		
		July 24	3.15 kg		
		Ove Estate Domestic Waste Record			
		Month	Store Waste	Garden Waste	Clinical Waste
		June 24	2.0 MT	2.0 MT	0.35 kg
		July 24	3.5 MT	2.0 MT	0.25 kg
		Ove Medical Waste			
		Month	Medical waste record	General record	waste
		Apr 24	3.30 kg	7.00 MT	
		May 24	1.25 kg	5.00 MT	
		June 24	1.30 kg	10.00 MT	
		Jul 24	3.15 kg	3.00 MT	
		Daliavu Medical Waste			
		Month	General waste record		
		Apr 24	7.00 MT		

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		<table border="1"> <tr> <td>May 24</td> <td>5.00 MT</td> </tr> <tr> <td>June 24</td> <td>10.00 MT</td> </tr> <tr> <td>Jul 24</td> <td>3.00 MT</td> </tr> </table> <p>Ove Medical Waste</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Medical waste record</th> <th>General record waste</th> </tr> </thead> <tbody> <tr> <td>Apr 24</td> <td>38 kg</td> <td>19.75 mt</td> </tr> <tr> <td>May 24</td> <td>28 kg</td> <td>23.1 mt</td> </tr> <tr> <td>June 24</td> <td>34 kg</td> <td>18.0 mt</td> </tr> <tr> <td>Jul 24</td> <td>36 kg</td> <td>22.9 mt</td> </tr> </tbody> </table> <p>Sapuri Medical Waste</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Medical waste record</th> </tr> </thead> <tbody> <tr> <td>June 24</td> <td>3.89 kg</td> </tr> <tr> <td>Jul 24</td> <td>1.55 kg</td> </tr> </tbody> </table>	May 24	5.00 MT	June 24	10.00 MT	Jul 24	3.00 MT	Month	Medical waste record	General record waste	Apr 24	38 kg	19.75 mt	May 24	28 kg	23.1 mt	June 24	34 kg	18.0 mt	Jul 24	36 kg	22.9 mt	Month	Medical waste record	June 24	3.89 kg	Jul 24	1.55 kg	
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7.3.3	<p>Open fire is not used for waste disposal by the Unit of Certification.</p> <p>Smallholder requirements:</p> <p>Smallholders must be able to verbally explain that they understand and observe this requirement.</p> <p>- Minor compliance -</p>	<p>Open fire was not used for waste disposal. Refer to the requirement under DEC Environmental Code of Practice for Sanitary Landfill Sites, DEC 2001:</p> <ul style="list-style-type: none"> Disposing of refuse anywhere outside the premise is illegal and that spot fines are imposed in indiscriminate dumping outside the land fill site. 	Complied																											

		<ul style="list-style-type: none"> • Instruction to refrain from setting fire for refuse within the premise. 																
<p>Criterion 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.</p>																		
7.4.1	<p>Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.</p> <p>Smallholder requirements:</p> <p>Smallholders to implement good agriculture practices as communicated through extension services delivered by organization that is managing the smallholders.</p> <p>- Minor compliance -</p>	<p>NBPOL has established its Plantation Management Guidelines to be adhered for good agriculture practices. In managing the soil fertility to optimise yield and minimise environmental impacts, it is covered under recent SOP's:</p> <ul style="list-style-type: none"> • NBPOL Foliar Sampling SOP • The OPRative Word Soil Sampling In Oil Plam Plantations, Technical Notes36 dated September 2018 	Complied															
7.4.2	<p>Periodic tissue and soil sampling is carried out by Companies to monitor and manage changes in soil fertility and plant health. Tissue testing is conducted annually to determine fertiliser requirements for the following year. Soil testing is carried out at replant.</p> <p>Guidance: Smallholders are provided with access to test results applicable to the Company Management Unit closes to their block.</p> <p>Smallholder requirements:</p> <p>Organization that is managing the smallholders to take tissue samples from representative Smallholders annually.</p> <p>- Minor compliance -</p>	<p>Periodic tissue and soil sampling is carried out annually guided by the following procedures:</p> <ul style="list-style-type: none"> • NBPOL Foliar Sampling SOP • The OPRative Word Soil Sampling In Oil Plam Plantations, Technical Notes 36 dated September 2018 <table border="1"> <thead> <tr> <th></th> <th>Ove</th> <th>Daliavu</th> <th>Healla</th> <th>Sapuri</th> </tr> </thead> <tbody> <tr> <td>Leaf Sampling</td> <td>01/12/2023</td> <td>01/12/2023</td> <td>01/11/2023</td> <td>N/A due to Replanting</td> </tr> <tr> <td>Soil sampling</td> <td>26/10/2018</td> <td>Aug 2005</td> <td>June 2005</td> <td>Aug 2005</td> </tr> </tbody> </table> <p>The last leaf sampling analysis at the sampled estates were carried out in 2023 by an accredited third-party laboratory. Based on the report, among the nutrient contents analysed were Nitrogen, Phosphorus, Potassium, Sulphur, Calcium, Magnesium, Sodium,</p>		Ove	Daliavu	Healla	Sapuri	Leaf Sampling	01/12/2023	01/12/2023	01/11/2023	N/A due to Replanting	Soil sampling	26/10/2018	Aug 2005	June 2005	Aug 2005	Non-compliance
	Ove	Daliavu	Healla	Sapuri														
Leaf Sampling	01/12/2023	01/12/2023	01/11/2023	N/A due to Replanting														
Soil sampling	26/10/2018	Aug 2005	June 2005	Aug 2005														

		<p>Iron, Manganese, Zinc, Copper, Boron, and Chloride. The data was then used as a basis for recommendation of fertiliser application in 2024.</p> <p>Soil sampling for all the sampled estates was last conducted in 2018 by an accredited third-party laboratory. Analysis reports were well maintained for verification.</p> <p>Soil sampling Procedure was not specified Sampling Frequency and Timing as per requirement.</p> <p>The most recent procedure referenced is "The OPRative Word: Soil Sampling in Oil Palm Plantations, Technical Notes 36, dated September 2018." An interview with the Research Department indicated that soil sampling will be conducted during replanting activities. Replanting was completed at Daliavu in 2023, and will begin at Sapuri in 2024; however, soil sampling has not yet been conducted for either estate. According to the interview, soil sampling will take place in 2024. Based on the Soil Sampling procedure, there is no specific reference regarding the frequency and timing that aligns with the 7.4.2 requirements, which state that "Soil testing is carried out at replant." Thus Minor NC was raised</p>	
7.4.3	<p>A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.</p> <p>- Minor compliance -</p>	<p>The nutrient recycling strategy for NBPOL is well-documented, with the latest version dated 15/12/2020. The recyclable nutrients identified include empty fruit bunches (EFB), palm fronds, fiber, treated POME, Geotube solids, dried pond solids, and boiler ash. However, due to the distance from the mills, not all estates apply EFB mulching in the field. For those estates that do, EFB application records are well-maintained. Verification of records from Kumbango and Garu estates shows that the records include details such as the tonnage of EFB applied and the areas of application.</p>	Complied

<p>7.4.4</p>	<p>Records of fertiliser inputs are maintained.</p> <p>Smallholder requirements:</p> <p>Organization that is managing the smallholders to maintain records of fertiliser distribution.</p> <p>- Minor compliance -</p>	<p>The estates maintain detailed records of fertilizer applications in the fields to monitor and ensure that the applications are carried out as recommended by PNG OPRA. The records include information such as field number, date of application, and the type and quantity of fertilizers used. Based on the agronomist's recommendations, the average dosage of fertilizer for the visited estates is approximately 5 kg per palm per year, though the exact dosage varies depending on the type of fertilizer used. The fertilizers applied are predominantly straight fertilizers. Below is a sample of a fertilizer application record:</p> <p>Ove Estate</p> <table border="1" data-bbox="1137 758 1926 933"> <thead> <tr> <th>Month</th> <th>Fertilizer</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>June 2024</td> <td>Borate</td> <td>Completed</td> </tr> <tr> <td>July 2024</td> <td>Urea</td> <td>Completed</td> </tr> </tbody> </table> <p>Daliavu Estate</p> <table border="1" data-bbox="1137 989 1926 1165"> <thead> <tr> <th>Month</th> <th>Fertilizer</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>Mar 2024</td> <td>Urea</td> <td>Completed</td> </tr> <tr> <td>Apr 2024</td> <td>MOP</td> <td>Completed</td> </tr> </tbody> </table> <p>Healla Estate</p> <table border="1" data-bbox="1137 1220 1926 1324"> <thead> <tr> <th>Month</th> <th>Fertilizer</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>Apr 2024</td> <td>MOP</td> <td>Completed</td> </tr> </tbody> </table>	Month	Fertilizer	Status	June 2024	Borate	Completed	July 2024	Urea	Completed	Month	Fertilizer	Status	Mar 2024	Urea	Completed	Apr 2024	MOP	Completed	Month	Fertilizer	Status	Apr 2024	MOP	Completed	<p>Complied</p>
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Healla Estate																		
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Criterion 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>	Each estate within NBPOL WNB possesses its own individual map, including a Soil Map and a Slope Map, both at appropriate scales. According to these maps, no marginal or fragile soils were identified in the sampled estates. The predominant soil types present in these estates include Andaquepts, Vitrandepts, Dystropepts, and Troporthents, among others.	Complied															
7.5.2	<p>There is no extensive replanting of oil palm on steep terrain.</p> <p>Smallholder requirements:</p> <p>Smallholders do not plant on unsuitable slopes. Organization managing the smallholders to advise on slope suitability after consideration of gradient, soil type, harvesting safety and other relevant issue.</p> <p>- Minor compliance -</p>	NBPOL WNB has developed slope maps for all its estates. These maps indicate that the terrain in the sampled estates is generally flat to undulating. Verification of the maps and site visits confirmed that there has been no extensive replanting of oil palm on steep terrain.	Complied															
7.5.3	<p>There is no new planting of oil palm on steep terrain.</p> <p>- Minor compliance -</p>	There was no evidence of new planting at the sampled estates.	Complied															

Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.			
7.6.1	<p>(C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations.</p> <p>- Critical (Major) compliance -</p>	There is no new planting at the sampled estates. Nonetheless, the sampled estates have their own individual map, Soil Map and Slope Map in appropriate scales established by WNB's GIS & Mapping Unit.	Complied
7.6.2	<p>Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.</p> <p>- Minor compliance -</p>	There is no new planting at the sampled estates. Nonetheless, the sampled estates have their own individual map, Soil Map and Slope Map in appropriate scales established by WNB's GIS & Mapping Unit. Based on the maps, there was no soil identified as marginal or fragile soils.	Complied
7.6.3	<p>Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.</p> <p>- Minor compliance -</p>	There is no new planting at the sampled estates. Nonetheless, the sampled estates have their own individual map, Soil Map and Slope Map in appropriate scales established by WNB's GIS & Mapping Unit.	Complied
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
7.7.1	<p>(C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.</p> <p>- Critical (Major) compliance -</p>	In the Numundo Certification Units, only Tamare Estate has existing plantations on peat. However, no new planting has occurred on peat after 15/11/2018. Since Tamare Estate was not included in this round of audits, this indicator was not applicable.	Not Applicable
7.7.2	<p>Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat.</p> <p>PROCEDURAL NOTE:</p> <p>Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).</p>	In the Numundo Certification Units, only Tamare Estate has existing plantations on peat. However, no new planting has occurred on peat after 15/11/2018. Since Tamare Estate was not included in this round of audits, this indicator was not applicable.	Not Applicable

	- Minor compliance -		
7.7.3	<p>(C) Subsidence of peat is monitored, documented and minimised.</p> <p>- Critical (Major) compliance -</p>	In the Numundo Certification Units, only Tamare Estate has existing plantations on peat. However, no new planting has occurred on peat after 15/11/2018. Since Tamare Estate was not included in this round of audits, this indicator was not applicable.	Not Applicable
7.7.4	<p>(C) A documented water and ground cover management programme is in place.</p> <p>- Critical (Major) compliance -</p>	In the Numundo Certification Units, only Tamare Estate has existing plantations on peat. However, no new planting has occurred on peat after 15/11/2018. Since Tamare Estate was not included in this round of audits, this indicator was not applicable.	Not Applicable
7.7.5	<p>(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.</p> <p>PROCEDURAL NOTE:</p> <p>Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG.</p>	In the Numundo Certification Units, only Tamare Estate has existing plantations on peat. However, no new planting has occurred on peat after 15/11/2018. Since Tamare Estate was not included in this round of audits, this indicator was not applicable.	Not Applicable

	<p>PROCEDURAL NOTE:</p> <p>PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]</p> <p>- Critical (Major) compliance -</p>				
7.7.6	<p>(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.</p> <p>- Critical (Major) compliance -</p>	In the Numundo Certification Units, only Tamare Estate has existing plantations on peat. However, no new planting has occurred on peat after 15/11/2018. Since Tamare Estate was not included in this round of audits, this indicator was not applicable.	Not Applicable		
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>	In the Numundo Certification Units, only Tamare Estate has existing plantations on peat. However, no new planting has occurred on peat after 15/11/2018. Since Tamare Estate was not included in this round of audits, this indicator was not applicable.	Not Applicable		
Criterion 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>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>7.8.1b Workers have adequate access to clean water.</p> <p>- Minor compliance -</p>	<p>Water management plan for NBPOL-WNB under Water and Natural Resources Management Plan, EI-03, rev:08, dated 13/06/21. Under domestic water quality monitoring requirements, Conservation Environmental Protection Authority (CEPA) Environmental Permit EP-L2 (411);</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Sector</td> <td style="width: 50%;">Condition description</td> </tr> </table>	Sector	Condition description	Complied
Sector	Condition description				

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		<p>Domestic water</p>	<p>Water quality to comply with Public (Drinking) Water Quality Standard on monthly basis.</p>																
<p>Workers have no restriction and adequate access to clean water where the company has provided treated water extracted either from bore-well or surface water. As per the Environmental Permit (EP-L2(411) requirements under Annex B: Schedule of Extraction & Discharge Points, Description and Allowable Volume. The monitoring carried out on monthly basis as required under the environmental permit. Example of analysis results carried out by NBPOL as per the following:</p>																			
<p><u>Numundo POM</u></p>																			
<p>Mill Compound</p>																			
<table border="1"> <thead> <tr> <th data-bbox="1137 866 1404 954">Parameter</th> <th data-bbox="1404 866 1671 954">July 2024 (271/24)</th> <th data-bbox="1671 866 1928 954">Maximum Permissible Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="1137 954 1404 1010">Turbidity, NTU</td> <td data-bbox="1404 954 1671 1010">4.4</td> <td data-bbox="1671 954 1928 1010">25</td> </tr> <tr> <td data-bbox="1137 1010 1404 1098">Total Solid, mg/L</td> <td data-bbox="1404 1010 1671 1098">180</td> <td data-bbox="1671 1010 1928 1098">1500</td> </tr> <tr> <td data-bbox="1137 1098 1404 1177">Total coliform, CFU</td> <td data-bbox="1404 1098 1671 1177">0</td> <td data-bbox="1671 1098 1928 1177">< 3, if E. Coli is 0</td> </tr> <tr> <td data-bbox="1137 1177 1404 1233">E. Coli, CFU</td> <td data-bbox="1404 1177 1671 1233">0</td> <td data-bbox="1671 1177 1928 1233">0</td> </tr> </tbody> </table>					Parameter	July 2024 (271/24)	Maximum Permissible Amount	Turbidity, NTU	4.4	25	Total Solid, mg/L	180	1500	Total coliform, CFU	0	< 3, if E. Coli is 0	E. Coli, CFU	0	0
Parameter	July 2024 (271/24)	Maximum Permissible Amount																	
Turbidity, NTU	4.4	25																	
Total Solid, mg/L	180	1500																	
Total coliform, CFU	0	< 3, if E. Coli is 0																	
E. Coli, CFU	0	0																	
<p>*TNTN: Too Numerous to Count, CFU > 100</p>																			
<p>Mill Bore</p>																			

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Parameter	July 2024 (271/24)	Maximum Permissible Amount
Turbidity, NTU	5.0	25
Total Solid, mg/L	190	1500
Total coliform, CFU	0	< 3, if E. Coli is 0
E. Coli, CFU	7	0
<p>*TNTN: Too Numerous to Count, CFU > 100</p> <p>On the out of spec, Mill Management has follow the Procedure 6.1.6.3 Monitoring and Management. Refer to NOM – Bore Pump Notification / Work Orders 2023 -2024.</p> <p>Ove Estate (Compound)</p>		
Parameter	June 2024 (243/24)	Maximum Permissible Amount
Turbidity, NTU	6.0	25
Total Solid, mg/L	10	1500
Total coliform, CFU	36	< 3, if E. Coli is 0
E. Coli, CFU	4	0
<p>*TNTN: Too Numerous to Count, CFU > 100</p>		

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		<p>On the out of spec, Estate Management has follow the Procedure 6.1.6.3 Monitoring and Management. Refer to SHEQ Incident Form Record Number: 12783</p> <p>Daliavu Estate (Compound)</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>July 2024 (212/24)</th> <th>Maximum Permissible Amount</th> </tr> </thead> <tbody> <tr> <td>Turbidity, NTU</td> <td>8</td> <td>25</td> </tr> <tr> <td>Total Solid, mg/L</td> <td>200</td> <td>1500</td> </tr> <tr> <td>Total coliform, CFU</td> <td>TNTC</td> <td>< 3, if E. Coli is 0</td> </tr> <tr> <td>E. Coli, CFU</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <p>*TNTN: Too Numerous to Count, CFU > 100</p> <p>On the out of spec, Estate Management has follow the Procedure 6.1.6.3 Monitoring and Management. Refer to email correspondence on Notification for Bore Service Repair for the month of May and July 2024</p> <p>Daliavu Estate (Compound)</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>June 2024 (211/24)</th> <th>Maximum Permissible Amount</th> </tr> </thead> <tbody> <tr> <td>Turbidity, NTU</td> <td>4.9</td> <td>25</td> </tr> <tr> <td>Total Solid, mg/L</td> <td>190</td> <td>1500</td> </tr> </tbody> </table>	Parameter	July 2024 (212/24)	Maximum Permissible Amount	Turbidity, NTU	8	25	Total Solid, mg/L	200	1500	Total coliform, CFU	TNTC	< 3, if E. Coli is 0	E. Coli, CFU	0	0	Parameter	June 2024 (211/24)	Maximum Permissible Amount	Turbidity, NTU	4.9	25	Total Solid, mg/L	190	1500	
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		<table border="1"> <tr> <td>Total coliform, CFU</td> <td>11</td> <td>< 3, if E. Coli is 0</td> </tr> <tr> <td>E. Coli, CFU</td> <td>1</td> <td>0</td> </tr> </table> <p>*TNTN: Too Numerous to Count, CFU > 100</p> <p>On the out of spec, Estate Management has follow the Procedure 6.1.6.3 Monitoring and Management. Refer to SHEQ Incident Form Record Number: 15159</p> <p>Sapuri Estate (Compound)</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>June 2024 (272/24)</th> <th>Maximum Permissible Amount</th> </tr> </thead> <tbody> <tr> <td>Turbidity, NTU</td> <td>6.0</td> <td>25</td> </tr> <tr> <td>Total Solid, mg/L</td> <td>220</td> <td>1500</td> </tr> <tr> <td>Total coliform, CFU</td> <td>12</td> <td>< 3, if E. Coli is 0</td> </tr> <tr> <td>E. Coli, CFU</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <p>*TNTN: Too Numerous to Count, CFU > 100</p> <p>On the out of spec, Estate Management has follow the Procedure 6.1.6.3 Monitoring and Management. Refer to SHEQ Incident Form Record Number: 15143.</p>	Total coliform, CFU	11	< 3, if E. Coli is 0	E. Coli, CFU	1	0	Parameter	June 2024 (272/24)	Maximum Permissible Amount	Turbidity, NTU	6.0	25	Total Solid, mg/L	220	1500	Total coliform, CFU	12	< 3, if E. Coli is 0	E. Coli, CFU	0	0	
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Total coliform, CFU	12	< 3, if E. Coli is 0																						
E. Coli, CFU	0	0																						
7.8.2	(C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian	Water courses and wetlands are protected through maintaining and restoring appropriate riparian buffers, as outlined in Annex E – Riparian Buffer Widths for Agricultural Development under	Complied																					

	<p>reserves' (April 2017) or applicable National legislation or specific environmental permit. Smallholders may replant existing planted areas provided there is no evidence of environmental deterioration having occurred during the previous cycle.</p> <p>Smallholder requirements:</p> <p>Smallholders must protect water courses and wetlands by not polluting with rubbish or other waste.</p> <p>- Critical (Major) compliance -</p>	<p>Environmental Permit [EP-L2 (411)] and incorporated into the Environmental Instruction Water and Natural Resource Management Plan (EI-03), revision 8, dated 13/06/2021. The primary goals of the Natural Resource Management Plan are to safeguard areas of conservation value and to balance oil palm development with ecological integrity. During the site visit to the sampled estates, it was verified that the management has established well-maintained buffers along rivers and creeks, with signages erected to prohibit operational activities within these areas.</p> <p>Management has monitored the water quality of natural rivers and waterways on a monthly basis, with sampling tests conducted by an accredited laboratory. Any issues identified are communicated to management, and appropriate actions are taken. Awareness training for employees has been conducted, as evidenced by the training record from January 2024. Based on verification, a sample river within the estate was inspected and no contamination issues were found. The estate has established a buffer zone between the last row of palm trees and the river, ensuring that contamination from estate operations is not applicable.</p>										
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>Under environmental permit [EP-L2 (411)], parameter limit set for both surface water discharge and land discharge which to be carried out on monthly basis. Limits for the parameters as shown below:</p> <table border="1" data-bbox="1137 1161 1928 1394"> <thead> <tr> <th colspan="3">Environmental Impact Point, EIP Maximum Permissible Limit for Effluent Discharge</th> </tr> <tr> <th>Parameter</th> <th>Surface Water Discharge</th> <th>Land Discharge</th> </tr> </thead> <tbody> <tr> <td>pH</td> <td>5-9</td> <td>5-9</td> </tr> </tbody> </table>	Environmental Impact Point, EIP Maximum Permissible Limit for Effluent Discharge			Parameter	Surface Water Discharge	Land Discharge	pH	5-9	5-9	Complied
Environmental Impact Point, EIP Maximum Permissible Limit for Effluent Discharge												
Parameter	Surface Water Discharge	Land Discharge										
pH	5-9	5-9										

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Total Solid	1500	3000
Total Dissolved Solid	1000	2000
Total Suspended Solid	500	1000
Oil and Grease	50	50
BOD ₅	90	4000

Example of analysis results for effluent discharge and EIP point for NBPOL mills as per below.

Numundo POM

Sample of Certificate Analysis Report summarized as per following:

Parameter	August Report: 14/08/2024 / 286/24	July Report: 01/08/2024 / 275/24
pH	7.4	7.4
Total Solid	200	210
Total Dissolved Solid	190	190
Total Suspended Solid	6	26
Oil and Grease	25	2.5

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		<table border="1" data-bbox="1137 363 1928 419"> <tr> <td>BOD₅</td> <td>7</td> <td>1</td> </tr> </table> <p>Effluent analysis report demonstrated that the overall BOD results are generally meeting the discharge limits (final discharge an EIP limit). Occasionally, when the results exceeded the limits, the mill takes the initiative to investigate the root cause and appropriate action plans are being carried out. The investigation report and corrective actions taken are documented in E-SHEQ001 Incident Form and were available for verification for reports that have exceed the limits.</p>	BOD ₅	7	1														
BOD ₅	7	1																	
7.8.4	<p>Mill water use per tonne of FFB is monitored and recorded.</p> <p>- Minor compliance -</p>	<p>Water consumptions at all mills are monitored by using flowmeters. Based on the records, the sampled consumptions are as follows:</p> <table border="1" data-bbox="1137 794 1928 1257"> <thead> <tr> <th>Month</th> <th>Mill water / FFB Est: 1.08</th> </tr> </thead> <tbody> <tr> <td>Jan 2024</td> <td>1.84</td> </tr> <tr> <td>Feb 2024</td> <td>1.79</td> </tr> <tr> <td>Mar 2024</td> <td>1.60</td> </tr> <tr> <td>Apr 2024</td> <td>1.98</td> </tr> <tr> <td>May 2024</td> <td>4.02</td> </tr> <tr> <td>June 2024</td> <td>2.51</td> </tr> <tr> <td>July 2024</td> <td>2.72</td> </tr> </tbody> </table> <p>The high data against estimate due to low crop process and maintenance activities.</p>	Month	Mill water / FFB Est: 1.08	Jan 2024	1.84	Feb 2024	1.79	Mar 2024	1.60	Apr 2024	1.98	May 2024	4.02	June 2024	2.51	July 2024	2.72	Complied
Month	Mill water / FFB Est: 1.08																		
Jan 2024	1.84																		
Feb 2024	1.79																		
Mar 2024	1.60																		
Apr 2024	1.98																		
May 2024	4.02																		
June 2024	2.51																		
July 2024	2.72																		

Criterion 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 optimise renewable energy is in place, monitored and reported.</p> <p>- Minor compliance -</p>	<p>The monitoring of environmental performance indicators for electricity generated by steam turbines is recorded for the financial years 2023 and 2024. This is measured in kilowatt-hours per metric ton of crude palm oil (kWh/mt CPO), reflecting the energy produced by turbines that power the entire mill complex.</p> <p>Monthly records of energy consumption from both renewable and non-renewable sources are maintained and documented. This data is used to optimize the use of renewable energy and to track and control energy consumption. The goal is to gradually reduce reliance on diesel and improve energy efficiency over time. The compiled data supports comparison and control for future enhancements.</p> <p>Numundo POM</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Diesel / FFB</th> </tr> </thead> <tbody> <tr> <td>Jan 2024</td> <td>2.74</td> </tr> <tr> <td>Feb 2024</td> <td>3.82</td> </tr> <tr> <td>Mar 2024</td> <td>3.15</td> </tr> <tr> <td>Apr 2024</td> <td>3.99</td> </tr> <tr> <td>May 2024</td> <td>9.82</td> </tr> <tr> <td>June 2024</td> <td>3.44</td> </tr> <tr> <td>July 2024</td> <td>5.52</td> </tr> </tbody> </table> <p>Ove Estate</p>	Month	Diesel / FFB	Jan 2024	2.74	Feb 2024	3.82	Mar 2024	3.15	Apr 2024	3.99	May 2024	9.82	June 2024	3.44	July 2024	5.52	Complied
Month	Diesel / FFB																		
Jan 2024	2.74																		
Feb 2024	3.82																		
Mar 2024	3.15																		
Apr 2024	3.99																		
May 2024	9.82																		
June 2024	3.44																		
July 2024	5.52																		

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Month	Diesel / FFB
Jan 2024	10.83
Feb 2024	10.19
Mar 2024	6.06
Apr 2024	15.39
May 2024	11.91
June 2024	5.73
July 2024	11.01

Daliavu Estate

Month	Diesel / FFB
Jan 2024	5.13
Feb 2024	3.33
Mar 2024	5.63
Apr 2024	2.09
May 2024	1.47
June 2024	1.98
July 2024	2.10

Sapuri Estate

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Month	Diesel / FFB
Mar 2024	0.75
Apr 2024	0.96
May 2024	2.32

The high data against estimate due to low crop process for Mill, High crop supply by estate and maintenance activities.

The electricity energy monitoring based on CPO produced tabulated as shown below:

Month	Electricity / FFB Est: 28.00
Jan 2024	28.49
Feb 2024	31.65
Mar 2024	30.12
Apr 2024	33.37
May 2024	53.60
June 2024	32.65
July 2024	38.01

Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.

7.10.1	<p>(C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.</p> <p>- Critical (Major) compliance -</p>	<p>Main sources of GHG emission identified were methane (CH) emission through POME treatment and boiler stack from the mill. Other less significant GHG emissions identified including CO, SOx and NOx from various sources including fossil fuel, chemical and fertilizer consumptions mainly from estates activities.</p> <p>The emission value is recorded and calculated through the utilisation of RSPO’s Palm GHG Calculator ver. 4. Detail of GHG calculation can be found under appendix B and reported for each palm oil mill.</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 minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p> <p>- Critical (Major) compliance -</p>	Not applicable since no new development by the certification unit.	Complied
7.10.3	<p>(C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored</p> <p>- Critical (Major) compliance -</p>	<p>An assessment of identified polluting activities is being conducted and monitored, inclusive of gaseous emissions, particulate / soot emissions and effluent. The Identification of Potential Source of GHG Emission and GHG Reduction Plan is used to identify the waste products and sources of pollution is in place and is being reviewed accordingly. Among the Potential Source of GHG Emission identified such as Palm Oil Mill Effluent (POME), Diesel Usage, Electricity Usage, Chemical Usage and Generator Set. All pollutants are identified through environmental aspect register and plans to reduce or minimize are compiled in the Continuous Improvement Plan 2014-2025.</p>	Complied
<p>Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area</p>			

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7.11.1	<p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p>	<p>For replanting operations, management adheres to the Plantation Management Guidelines, Replant Practices [NBPOL – EI – MG 01B, rev. 7, dated 05/2016]. The procedure requires that felled palms be neatly stacked in straight lines. This practice is consistent with the SD Guthrie Plantation Group Responsible Agriculture Charter, specifically clause 3.2.5, which mandates: “Zero use of fire for land preparation and the implementation of effective monitoring, prevention, and proactive firefighting measures within a reasonable radius beyond our operational boundaries.”</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>- Minor compliance -</p>	<p>Hotspot monitoring is managed by the HQ Fire Hotspot Monitoring Team, which alerts estates if any fires are detected. The SD Guthrie Daily Hotspot Monitoring system, operational since November 2013, uses NASA satellite data to track potential fire occurrences within or near concession areas across SD Guthrie Plantation's global upstream operations. The system can be accessed here: SD Guthrie Hotspot Dashboard.</p> <p>Regarding fire prevention, WNB adheres to the NBPOL Environmental Policy 2017, ver. 3, which includes a firm commitment to zero burning for land preparation. WNB has also established the Agriculture Fire Fighting Procedure [SUST-05, issue 1, dated 01/07/2020] as a reference for firefighting efforts.</p> <p>The process flow for reporting fire incidents is as follows:</p> <ul style="list-style-type: none"> • Incident occurrence • Identification by the SDP Hotspot Alert Team • Notification to the Operating Unit (OU) • Incident details are investigated by the OU • Immediate site verification by the OU 	Complied

		<ul style="list-style-type: none"> • OU reports verification status using the Fire Hotspot Internal Report (FHIR) • Information, including geo-tagged photos, is provided in the response to the Hotspot Alert Team. 	
7.11.3	<p>The unit of certification engages with adjacent stakeholders on fire prevention and control measures.</p> <p>- Minor compliance -</p>	<p>The sampled estates have organized meetings with adjacent stakeholders, including villages and smallholders, to discuss fire prevention and control measures as part of their engagement efforts. Communication about fire prevention is conducted during combined stakeholder meetings under the Numundo Certification Units.</p>	Complied
<p>Criterion 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>			
<p>PROCEDURAL NOTE for 7.12</p> <p>The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard.</p> <p>The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems.</p> <p>High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs).</p> <p>The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available.</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>No new planting and land clearing since 15 November 2018. This indicator is not applicable.</p> <p>Previous Land Clearing done in NBPOL WNB has not affected nor damaged any primary forest or areas protected as HCVs. The management has identified areas for new planting are undergoing the process of obtaining approval from RSPO. Nevertheless, there</p>	Complied

	<p>- Critical (Major) compliance -</p>	<p>are no new planting identified during this audit. NBPOL has established the NBPOL WNB established Habitat Management Plan, Landscape Overview, Version 3, July 2023 has been used as guidance for HCV management of all company operated Plantations and the various HCV classifications that exist within the owned (State Land) or leased (Customary Land) boundary under Government and Industry Protected Area.</p>																				
<p>7.12.2</p>	<p>(C) HCVs, HCS forests and other conservation areas are identified as follows:</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>7.12.2b 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>PROCEDURAL NOTE:</p> <p>For details of transitional measures, refer to Annex 5: RSPO transition from HCV assessments to HCV-HCSA assessments.</p> <p>- Critical (Major) compliance -</p>	<p>Initial HCV Assessment has been conducted by Douglas Environmental Services dated 14/12/2012. Refer to High Conservation Value Forest Assessment 2nd Stage North of Avenue 10: Status Full Assessment Covering HCV 1 to 6. HCV 1 and HCV 2 was identified in the Silovati Group (Ove and Tamare Estate).</p> <p>HCV assessments have been established in NBPOL WNB, classified by group estates and individual estates which included in the company wide Habitat Management Plan (HMP) entitled as Habitat Management Plans Landscape Overview, Version 3, July 2023.</p> <table border="1" data-bbox="1137 938 1928 1390"> <thead> <tr> <th>Plantation</th> <th>Location of HCV</th> <th>HCV classification</th> </tr> </thead> <tbody> <tr> <td>Ove Estate</td> <td>Nil</td> <td>Nil</td> </tr> <tr> <td>Daliavu Estate</td> <td>Daliavu River</td> <td>HCV 4</td> </tr> <tr> <td rowspan="2">Sapuri Estate</td> <td>Sapuri Creek</td> <td>HCV 4</td> </tr> <tr> <td>Dirty wara</td> <td>HCV 4</td> </tr> <tr> <td rowspan="2">Haella Estate</td> <td>Hot Spring, Wildlife, Forest</td> <td>HCV 1, HCV 3, HCV 4</td> </tr> <tr> <td>Haella Ho Creek</td> <td>HCV 4</td> </tr> </tbody> </table>	Plantation	Location of HCV	HCV classification	Ove Estate	Nil	Nil	Daliavu Estate	Daliavu River	HCV 4	Sapuri Estate	Sapuri Creek	HCV 4	Dirty wara	HCV 4	Haella Estate	Hot Spring, Wildlife, Forest	HCV 1, HCV 3, HCV 4	Haella Ho Creek	HCV 4	<p>Complied</p>
Plantation	Location of HCV	HCV classification																				
Ove Estate	Nil	Nil																				
Daliavu Estate	Daliavu River	HCV 4																				
Sapuri Estate	Sapuri Creek	HCV 4																				
	Dirty wara	HCV 4																				
Haella Estate	Hot Spring, Wildlife, Forest	HCV 1, HCV 3, HCV 4																				
	Haella Ho Creek	HCV 4																				

		No new land clearing (in existing plantations or new plantings) after 15 November 2018 within NBPOL-WNB concession area.					
7.12.3	<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>PROCEDURAL NOTE:</p> <p>There shall be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development shall be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land/ plantations. All other P&C requirements apply, including FPIC and HCV requirements.</p> <p>- Critical (Major) compliance -</p>	No new planting within NBPOL WNB after 15/11/2018. Hence the HFCL within HFCC is not applicable for this audit.	Complied				
7.12.4	<p>(C) Where HCVs, HCS forests after 15 November 2018, peat land and other conservation areas within Company managed land 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) that may result from the actions of the Unit of Certification.</p> <p>- Critical (Major) compliance -</p>	<p>The NBPOL Habitat Management Plan, Version 3, July 2023 has been established as a guidance for HCV management plan. NBPOL WNB has established guidance documents for HCV & Conservation covering all company operated Plantations and the various HCV classifications that exist within the owned (State Land) or leased (Customary Land) boundary under Government and Industry Protected Area. Sample of action Plan As Below:</p> <table border="1"> <thead> <tr> <th>Activity / Issue</th> <th>Action Plan</th> </tr> </thead> <tbody> <tr> <td>Raising of seedling of threatened tree species and fruit tress in a nursery</td> <td>Construct and maintained the nursery</td> </tr> </tbody> </table>	Activity / Issue	Action Plan	Raising of seedling of threatened tree species and fruit tress in a nursery	Construct and maintained the nursery	Complied
Activity / Issue	Action Plan						
Raising of seedling of threatened tree species and fruit tress in a nursery	Construct and maintained the nursery						

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		<p>NBPOL will discourage the ownership of hunting animals (dogs and cat) by Staff and Contractors</p>	<p>Conduct / document awareness session with all employees</p>		
		<p>Prohibition on harvesting and hunting by NBPOL Staff, contractors and communities</p>	<p>Conduct / document awareness session with all employees</p>		
		<p>Hunting and gathering</p>	<p>Regular awareness carried out with workers and dependants on the importance of HCV areas and RTE species</p>		
		<p>Loss of riparian vegetation due to agricultural activities</p>	<p>Quarterly buffer zone checks and awareness carried out and checked during quarterly audits</p>		
		<p>Loss of stream quality and livelihoods</p>	<p>Biannual inspection carried out. With both internal and external awareness undertaken</p>		
		<p>HCV inspection reports and forest integrity assessments were made available for verification to confirm the proper implementation of the management plan.</p> <p>Awareness training has been conducted. Sighted evidence of training material, attendance and photos.</p>			

<p>7.12.5</p>	<p>Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peat land 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>There is no new planting after 15/11/2018 within the certification unit.</p>	<p>Complied</p>										
<p>7.12.6</p>	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.</p> <p>Smallholder requirements:</p> <p>Organization managing the smallholders to educate and support Smallholders through field days and visits to Smallholder blocks as part of their routine extension activities.</p> <p>- Minor compliance -</p>	<p>The RTE species status is included in the Habitat Management plan of estates. The forest integrity assessment and periodic HCV inspection served the purpose to ensure that there is no encroachment and violation on RTE protection. NBPOL has also established the Flora and Fauna Species ver. 2 dated March 2019 to further identified the potentials RTE. The estates management continue to promote awareness on HCV/RTE to the workers during morning briefing and training. Sighted at several strategic places in the estates visited such as office compound, muster ground, housing area and HCV area, signage on prohibition of capture, harm, collect or kill RTE species are erected. The estate continues to enhance the workers awareness on the RTE species through training as sighted in the training records as follows:</p> <table border="1" data-bbox="1137 1042 1926 1332"> <thead> <tr> <th>Estate</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Ove Estate</td> <td>07/08/2024</td> </tr> <tr> <td>Daliavu Estate</td> <td>06/06/2024</td> </tr> <tr> <td>Haella Estate</td> <td>28/04/2024</td> </tr> <tr> <td>Sapuri Estate</td> <td>14/07/2024</td> </tr> </tbody> </table> <p>Sighted evidence of training material, attendance and photos.</p>	Estate	Date	Ove Estate	07/08/2024	Daliavu Estate	06/06/2024	Haella Estate	28/04/2024	Sapuri Estate	14/07/2024	<p>Complied</p>
Estate	Date												
Ove Estate	07/08/2024												
Daliavu Estate	06/06/2024												
Haella Estate	28/04/2024												
Sapuri Estate	14/07/2024												

<p>7.12.7</p>	<p>The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.</p> <p>- Minor compliance -</p>	<p>There was no new planting after 15/11/2018 identified that does not have a prior HCV assessment. However, for the current operations, the HCV and RTE species status are included in the Habitat Management Plan dated July 2023. The forest integrity assessment and periodic HCV inspection served the purpose to ensure that there is no encroachment and violation on RTE protection. NBPOL has also established the Flora and Fauna Species ver. 2 dated March 2019 to further identified the potentials RTE.</p> <p>HCV inspection reports and forest integrity assessments were made available for verification to confirm the proper implementation of the management plan. Refer HCV Inspection Report as below:</p> <table border="1" data-bbox="1137 758 1926 1045"> <thead> <tr> <th>Estate</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Ove Estate</td> <td>22/07/2024</td> </tr> <tr> <td>Daliavu Estate</td> <td>18/03/2024</td> </tr> <tr> <td>Haella Estate</td> <td>11/07/2024</td> </tr> <tr> <td>Sapuri Estate</td> <td>27/06/2024</td> </tr> </tbody> </table> <p>Awareness training has been conducted. Refer HCV Awareness (No Hunting, No Gardening, No Cutting Of Trees at HCV). Sighted evidence of training material, attendance and photos.</p> <p>Based on the verification of the buffer zone area, it was found that the area is protected by the company. Signs have been placed to restrict illegal trespassing, hunting, timber activities, and gardening. Interviews with workers and a sample of stakeholders confirmed that NBPOL communicated this information during awareness training and stakeholder activities. For gardening, management has allocated specific areas in each estate for the Green Book project.</p>	Estate	Date	Ove Estate	22/07/2024	Daliavu Estate	18/03/2024	Haella Estate	11/07/2024	Sapuri Estate	27/06/2024	<p>Complied</p>
Estate	Date												
Ove Estate	22/07/2024												
Daliavu Estate	18/03/2024												
Haella Estate	11/07/2024												
Sapuri Estate	27/06/2024												

		<p>According to interviews with management, there are some issues with gardening by local communities, but management continues to raise awareness and conduct quarterly inspections in line with their management plan. This was verified in the NGO report dated August 2023.</p>	
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>Land Clearing that have been done since November 2005 in NBPOL WNB have all included an HCV-HCSA assessment. As for this audit there were no land clearing or new planting within the sampled plantations.</p>	Complied

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2023** for **Numundo POM** and supply base was calculated using the PalmGHG Calculator version 4.0. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

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

The summary of the Net GHG emitted in **2023** for **Numundo POM** and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	0.81
PKO	0.81

Extraction	%
OER	20.58
KER	5.66

Production	t/yr
FFB Process	256,535.39
CPO Produced	52,798.075
PKO Produced	14,524.53

Land Use	Ha
OP Planted Area	61,473.91
OP Planted on peat	950.59
Conservation (forested)	6,199.70
Conservation (non-forested)	0.00
Total	68,624.20

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	483544.23	2.08	0.00	0.00	37376.30	0.00	520920.53	-
CO ₂ Emission from fertilizer	17943.85	0.08	0.00	0.00	0.00	0.00	17943.85	-
NO ₂ Emission	18329.13	0.08	0.00	0.00	0.00	0.00	18329.13	-
Fuel Consumption	21636.75	0.09	0.00	0.00	0.00	0.00	21636.75	-
Peat Oxidation	45906.69	0.20	0.00	0.00	0.00	0.00	45906.69	-
Sink								
Crop Sequestration	-300464.27	-1.29	0.00	0.00	-266041.74	0.00	-566506.01	-
Conservation Sequestration	-56851.25	-0.24	0.00	0.00	0.00	0.00	-56851.25	-
Total	238154.74	1.02	0.00	0.00	-228665.44	0.00	9489.30	-

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	43295.87	0.17
Fuel Consumption	2051.47	0.01
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	45347.33	0.18

Summary of Kernel Crusher Emission and Credit (if applicable)

Emissions	tCO ₂ e
PK from own mill	0.00
PK from other source	0.00
Fuel Consumptions	0.00
Total Crusher emissions	0.00

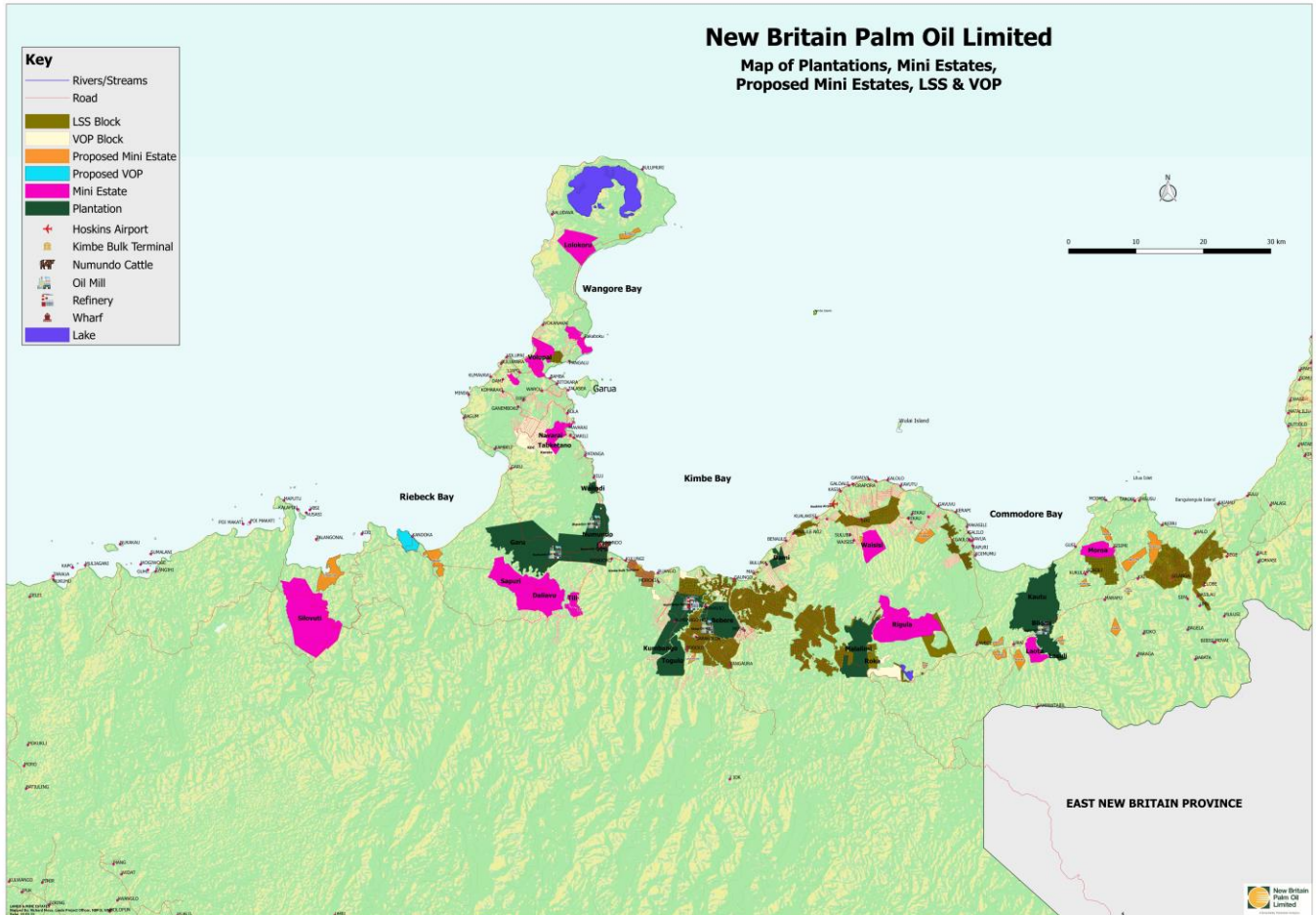
*This mill has no kernel crusher operation.

Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0.00
Divert to anaerobic diversion (%)	100

POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	100
Divert to methane captured (flaring) (%)	0.00
Divert to methane captured (energy generation) (%)	0.00

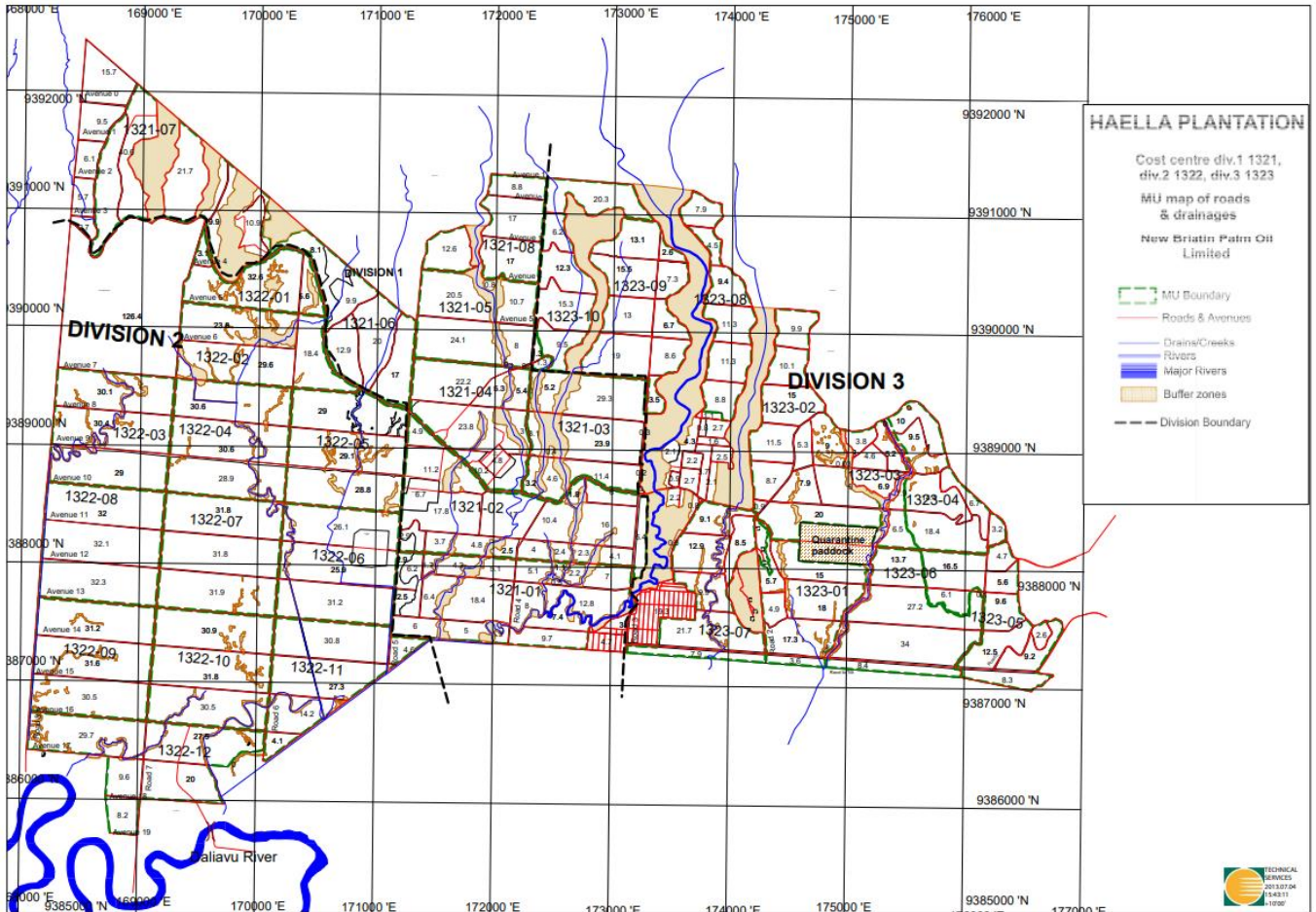
Note: The OP Planted was high due to crop receiving from Supply Bases under NBPOL and also from other certified smallholder estates.

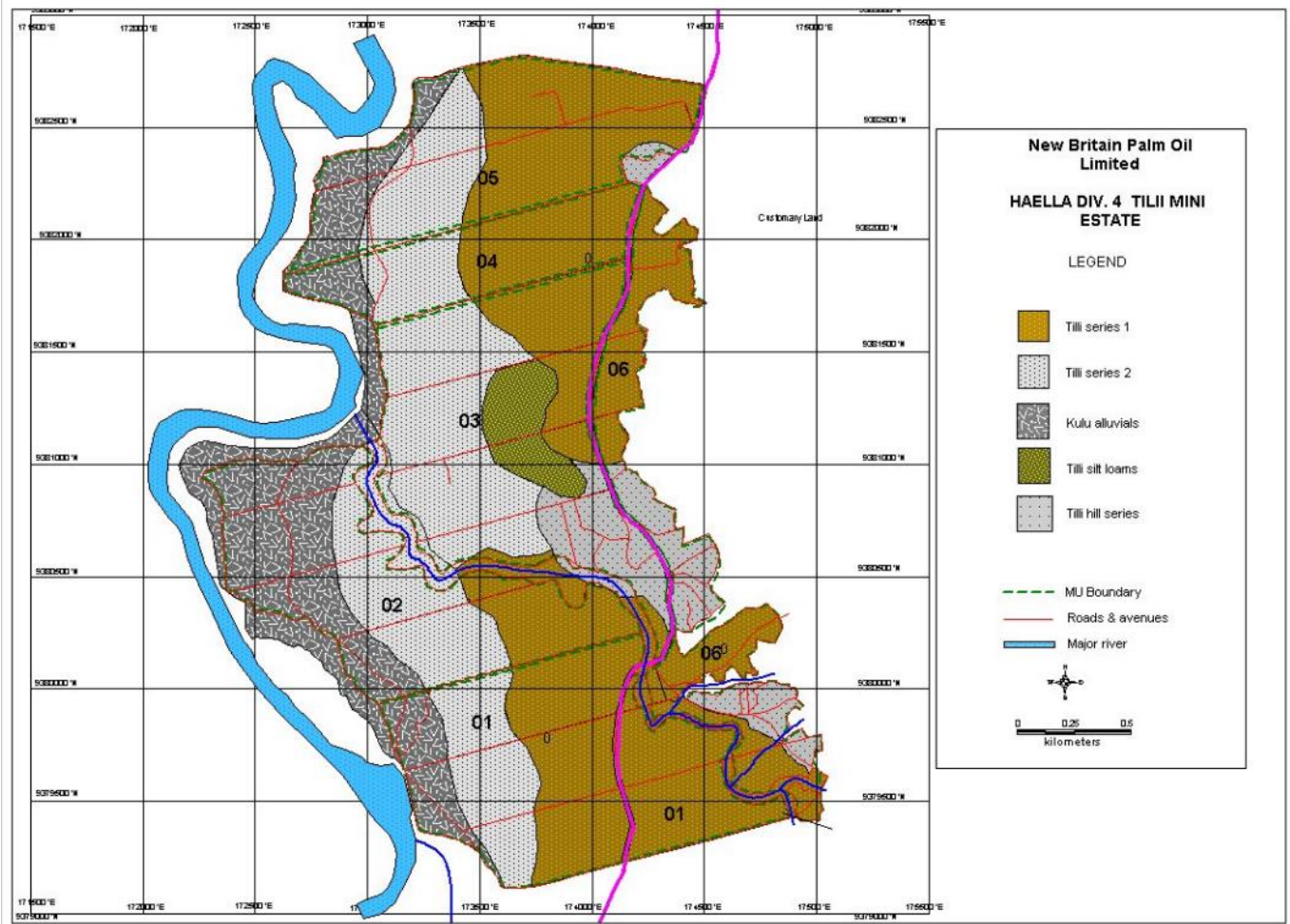
Appendix C: Location Map of Certification Unit and Supply bases



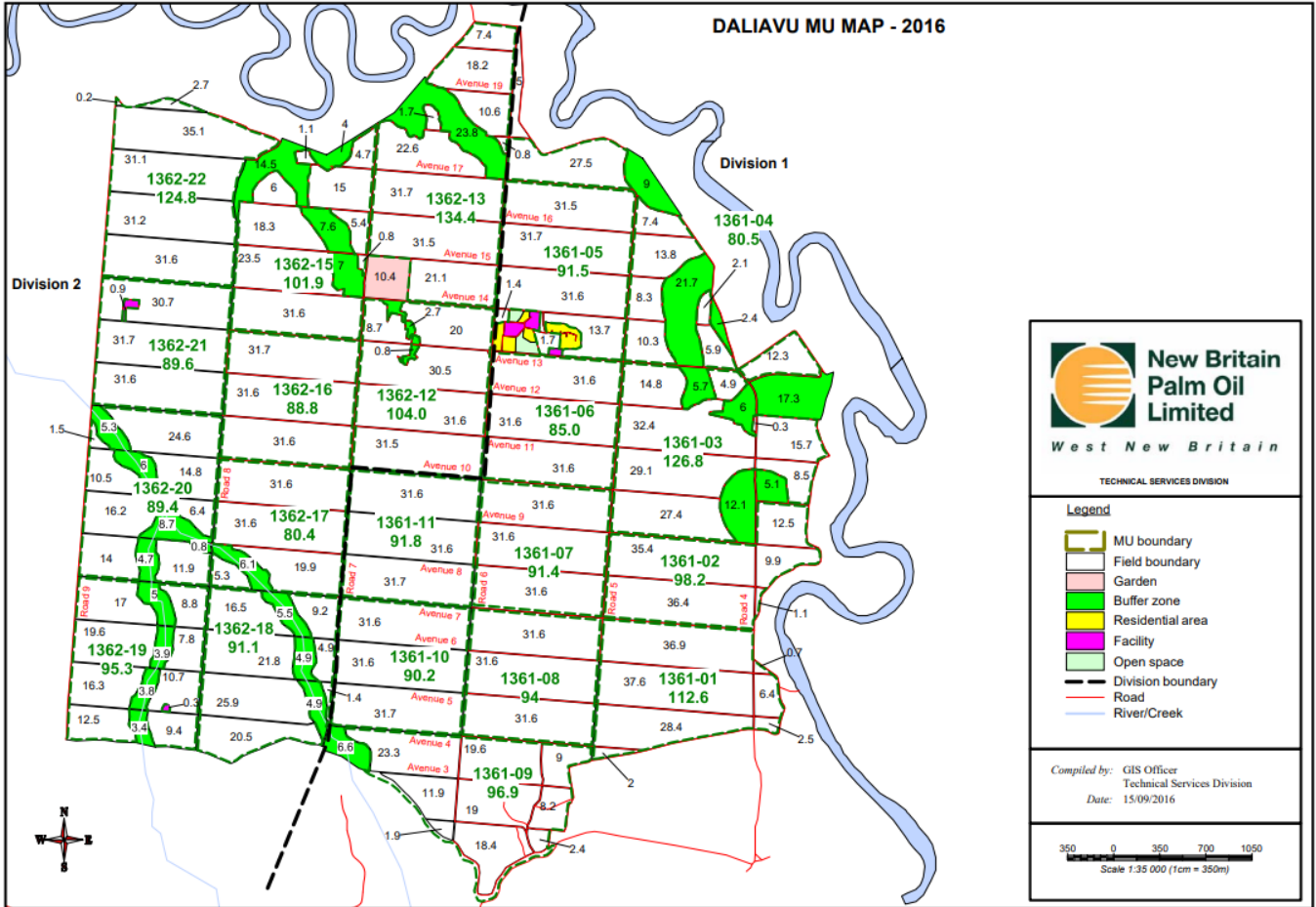
Appendix D: Estate Field Map

Healla Estate & Tili Estate

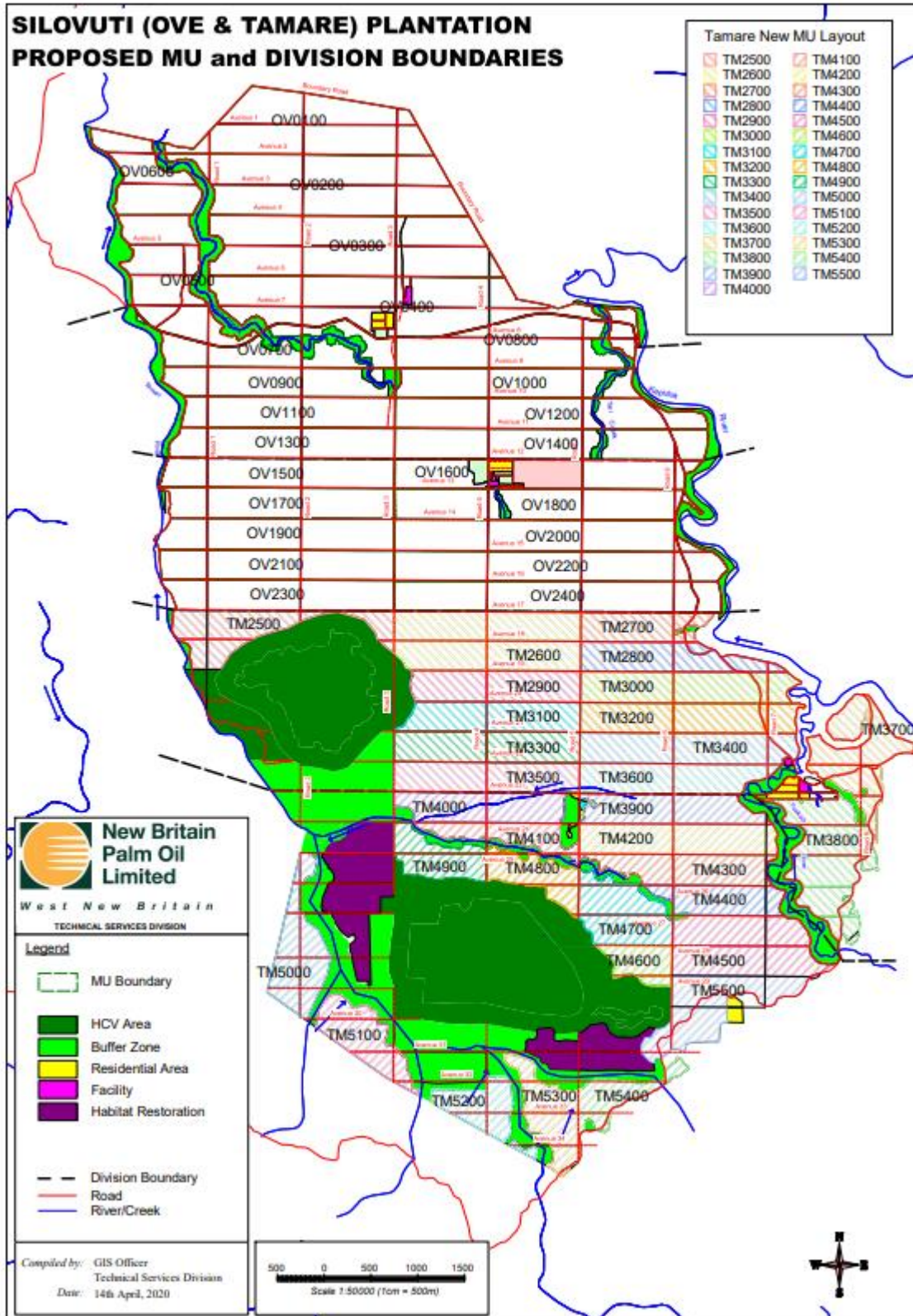




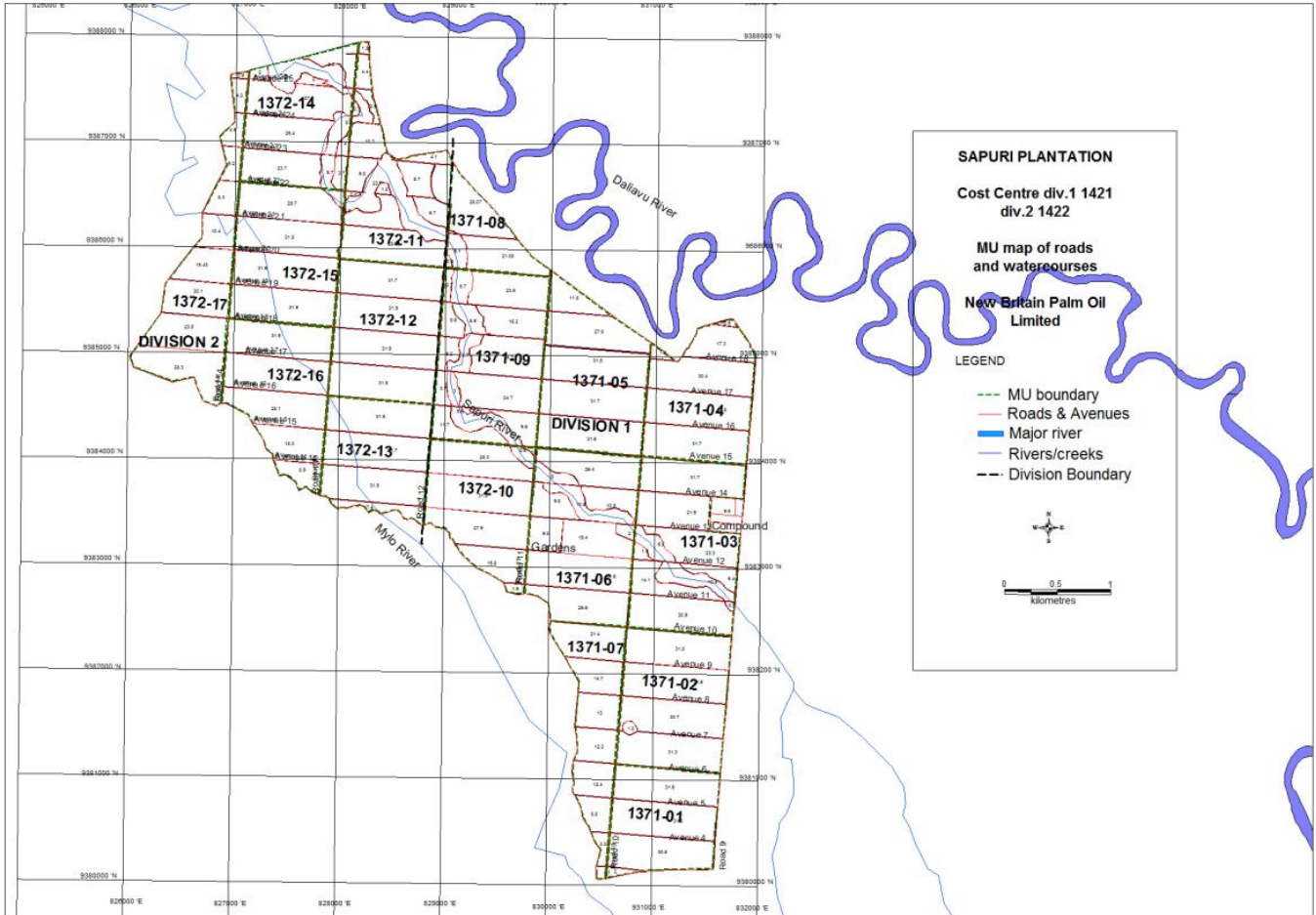
Daliavu Estate



Ove Estate & Tamare Estate



Sapuri Estate



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Appendix E: List of Smallholder Registered and/or sampled

Sampling Group	Current Certification	Scope Extension	Other: <i>Please specify</i>
Risk Factor Applied	N/A	N/A	N/A
Justification of Risk Factor Applied			
Number of samples			
Remarks			

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	N/A								
Total									

Note: * are smallholders sampled in this audit.

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