



RSPO P&C CERTIFICATION AUDIT REPORT

(SOCFIN AGRICULTURAL COMPANY "SAC"
LTD)

Audit Application Number: CB157733
Assessment Type: Annual Surveillance Audit 3
Date of Audit: [23/09/2024 -27/09/2024](#)
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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	SCS Global Services
Address of Certification Body (Accredited Office)	2000 Powell Street, Ste. 600, Emeryville, CA 94608 USA
Background of the Certification Body	SCS Global Services (SCS) is a global leader in third-party environmental and sustainability certification, auditing, testing services, and standards. Established as an independent third-party certification firm in 1984, our goal is to recognize the highest levels of performance in environmental protection and social responsibility in the private and public sectors, and to stimulate continuous improvement in sustainable development. SCS became one of the first recognized California Benefit Corporations. SCS holds itself to the highest standards in the industry and has been accredited by six different accreditation bodies covering over 15 different certification systems, including food and agriculture, forestry, greenhouse gas, indoor air quality, sustainable furniture and biofuels. SCS was approved as a RSPO certification body for supply chain certification (worldwide) on 13 January 2017. Most recently approved for Principles & Criteria scope (worldwide) 13 November 2018.
Phone Number (Accredited Office)	+1.510.452.8000
Websites	www.SCSglobalServices.com
Contact Person Name	Adriana Cala, RSPO Program Manager
Email	acala@scsglobalservices.com
Accreditation Information	
ASI Code	ASI-APP-002
Technical Scope	RSPO Principles & Criteria and RSPO Supply Chain
Geographical Scope	Worldwide
Accredited Since	12 Jan 2017

2. Organisation Details and Certification Scope

2.1. Organisational Overview

Management Unit Information <i>Note: Management Unit refers to unit of certification</i>	
Name of Management Unit/s	Socfin Agricultural Company (SL) LTD
Address of the Management Unit/s	SAC Plantation
Country	Sierra Leone
Websites	https://www.sacsierraleone.com
Description of the Management Unit	<p>SOCFIN AGRICULTURAL COMPANY "SAC" LTD is a subsidiary of Socfin S.A. The Socfin Group was established in 1909 and has operations in West and Central Africa (Sao Tome and Principe, Democratic Republic of Congo, Liberia, Nigeria, Ghana, Sierra Leone, Cameroon, and Cote d'Ivoire) and in Southeast Asia (Cambodia and Indonesia). The Group has three holdings (Socfin, Socfinaf and Socfinasia) which are listed on the Luxembourg Stock Exchange and their activities focus on the exploitation of more than 192,000 ha of tropical oil palm and rubber plantations.</p> <p>"SAC" Ltd operates the palm oil plantation and processing plant mill on an 18,473-hectare (ha) concession of which, approximately 12,349 ha are planted with oil palm. The remaining areas comprise roads, forest, wetlands, greenbelts and villages. The operations began in 2011 following completion of an environmental and social impact assessment (ESIA), public disclosure and the land compensation process. The proposed project was approved by the Government of Sierra Leone, and the land lease was completed in agreement with the Chief and respective landowners. The plantation comprises four divisions with a 60 MT/Hr Mill capacity. The company currently provides employment to 4888 and 231 workers at the plantation and at the mill respectively. The company mainly does national sales of its Crude Palm Oil to refineries and processing industry and some traders in Sierra Leone. Intermittently, there are some exports of palm oil, however local market is prioritized. The kernel are mostly sold to national registered traders and with some Guinean buyers.</p> <p>"SAC" Ltd corporate social responsibility (CSR) projects include; construction and rehabilitation of schools, construction and rehabilitation of boreholes, construction of 3 football fields, construction of radio station, medical care for staff and their dependents, medical assistance for community members using company ambulances, community liaison department to interface with host communities and the company among others.</p>
Management Representative Name	Charlotte Ward
Management Representative Designation	Sustainability Manager
Management Representative Email	cward@sac.sl



2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0269-19-000-00
Name of RSPO Member	Socfin Agricultural Company "SAC" LTD
Member Since	06/12/2004

2.3. Certificate Information

Certificate Information	
Certificate No.	SCS-RSPOPC-000207
prisma Document Reference Number	<i>(N/A until June 2025)</i>
RSPO PalmTrace ID No.	RSPO_PO1000010669
prisma Trading Account ID	prisma auto generated
Scope of Certification	Production of CSPO and CSPK using the Identity Preserved supply chain model.
Supply Chain Model	<input checked="" type="checkbox"/> Identity Preserved (IP) <input type="checkbox"/> Mass Balance (MB)
Applicable Standards / Normative Reference	<input checked="" type="checkbox"/> Principles and Criteria for the Production of Sustainable Palm Oil 2018 <input type="checkbox"/> RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 <input checked="" type="checkbox"/> RSPO Management System Requirements for Group Certification of FFB Production 2022 <input checked="" type="checkbox"/> RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Sierra Leone National Interpretation
Initial Date of Certification:	20/12/2021
Effective Date of Certificate:	20/12/2021
Expiry Date of Certificate:	19/12/2026
Name of Peer Reviewer	Not applicable (Annual Surveillance)

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	prisma Site Business ID	Address of Palm Oil Mill	Mill's capacity (MT/hour)	GPS Coordinates	
				Latitude	Longitude
SOCFIN AGRICULTURAL COMPANY "SAC" LTD	prisma auto generated	SAC Plantation Sahn Malen, Pujehun District, Sierra Leone	60	7.43715	-11.88976
Remarks: No remarks					

Information of Supply Bases					
Name of Supply Bases	prisma Supply Base ID	Address of Supply Bases	Type of Supply Bases	GPS Coordinates	
				Latitude	Longitude
Socfin Agricultural Company "SAC" LTD Estate	prisma auto generated	Sahn Malen District: Pujehun	Own/Managed Estate	7.43715	-11.88976

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of the Supply Base	Certified Area (Ha)	Planted Area (Ha)			Unplanted Area (Ha)				
		Oil palm planted on non peatland	Oil Palm Planted on Peat	Other Crop(s)	HCV	HCS	HCV-HCS	Conservation	Facilities / Others
Socfin Agricultural Company "SAC" LTD Estate	18473	12349	0.00	0.00	4,770.9	0.00	0.00	4 770,9	0.00
TOTAL	18473	12349	0.00	0.00	4,770.9	0.00	0.00	4 770,9	0.00
Remarks: No remarks									

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		

Socfin Agricultural Company "SAC" LTD Estate	0.00	0.00	12349	0.00	12349	12349
TOTAL (ha)	0.00	0.00	12349	0.00	12349	12349

Remarks: No Remark

Notes: This age profile range is used based on the common phase of oil palm age as referred in <https://www.researchgate.net/publication/327527812>.

3.3. Replanting Programme of the Management Unit (5 Years) (Not applicable, plantation young)

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	20xx (current year)	20xy (current year+ 1)	20xz (current year+ 2)	20xa (current year+ 3)	20xb (current year+ 4)	
TOTAL (ha)	N/A	N/A	N/A	N/A	N/A	N/A

Notes: 1st year of the replanting programme will be the current year of the audit

3.4. Name of other FFB Supplier Supplying FFB to the Mill

Name of other FFB Suppliers	Type of FFB Suppliers	Certified Status	GPS Coordinates		FFB received by the mil (MT)
			Latitude	Longitude	
Goldtree SL Limited	Diverted Crop	RSPO Certified	7.973176	-10.860909	1,239.92
TOTAL					1,239.92

3.5. Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	9/04/2025
	End Date	19/12/2025
Projected Certified FFB Volume (MT)	231,919	
Average Production Yield (MT/ Ha)	18.78	
Projected CSPO Certified Volume (MT)	Identity Preserved	55,428.641
	Mass Balance	0.00
Projected CSPK Certified Volume (MT)	Identity Preserved	6,725.651
	Mass Balance	0.00
Oil Extraction Rate (OER) (%)	23.9	
Kernel Extraction Rate (KER) (%)	2.9	

3.6. Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	SOCFIN AGRICULTURAL COMPANY "SAC" LTD			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	21 06 2022	Start Date	21 02 2024
	End Date	10/01/2022	End Date	08/31/2023
Actual Production Period Reported	From	0 1/09/2022	From	01/09/2023
	To	31 08 2023	To	31 08 2024
Projected FFB Certified Volume (MT)	178,616.51		220,673.16	
Actual production of FFB (MT)	46,380.50		107,965.86	
Projected CSPO Certified Volume (MT)	42,957.27		53,182.23	
Actual CSPO Production Volume (MT)	10,980.14		25,812.49	
Actual CSPO Volume Sold as RSPO Certified (MT)	0.00		0.00	
Actual CSPO Volume Sold as Conventional (MT)	10,980.14		25,812.49	
Actual CSPO Volume Sold under Other Scheme (MT)	0		0.00	
Total Actual CSPO Volume Sold (MT)	0.00		0.00	
Actual CSPO credits sold (where applicable)	0		0.00	
Projected CSPK Certified Volume (MT)	5,733.59		6,818.80	
Actual CSPK Production Volume (MT)	1,382.14		3713.72	
Actual CSPK Volume Sold as RSPO Certified (MT)	0		0.00	
Actual CSPK Volume Sold as Conventional (MT)	1,382.12		3713.72	
Actual CSPK Volume Sold under Other Scheme (MT)	0		0.00	

3.7. Information of Previous & Current License (Mass Balance) N/A

Name of Palm Oil Mill	SOCFIN AGRICULTURAL COMPANY "SAC" LTD			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	DD Mmm YYYY	Start Date	DD Mmm YYYY
	End Date	DD Mmm YYYY	End Date	DD Mmm YYYY
Actual Production Period Reported	From	DD Mmm YYYY	From	DD Mmm YYYY
	To	DD Mmm YYYY	To	DD Mmm YYYY
Projected FFB Certified Volume (MT)				
Actual production of FFB (MT)				
Projected CSPO Certified Volume (MT)				
Actual CSPO Production Volume (MT)				
Actual CSPO Volume Sold as RSPO Certified (MT)				
Actual CSPO Volume Sold as Conventional (MT)				
Actual CSPO Volume Sold under Other Scheme (MT)				
Total Actual CSPO Volume Sold (MT)				
Actual CSPO credits sold (where applicable) (MT)				
Projected CSPK Certified Volume (MT)				
Actual CSPK Production (MT)				
Actual CSPK Volume Sold as RSPO Certified (MT)				
Actual CSPK Volume Sold as Conventional (MT)				
Actual CSPK Volume Sold under Other Scheme (MT)				

4. Audit Programme

4.1. Audit Methodology

This was an onsite evaluation conducted by SCS Global Services (SCS) interdisciplinary audit teams with expertise in agro-forestry, social sciences, natural resource, environmental management, economics, palm oil production, and other relevant fields. The objective was to assess the conformance of Socfin Agricultural Company (SAC) LTD to the RSPO Principles and Criteria RSPO National Interpretation Nigeria NI 2021, RSPO Certification Systems document and Socfin Agricultural Company (SAC) LTD documented policies/procedures.

To ensure compliance, the audit treated the mill and its supply base as an RSPO Certification Unit. The mill was audited together with the sampled estate(s). Evaluation methods included review of documents and records, observation of implementation of SOP and policies in the field; collection input from Socfin Agricultural Company (SAC) LTD personnel, contractors, and stakeholders (internal and external). The audit team used RSPO sampling methodology to select operational sites to visit and stakeholders to engage. As such, assessment is based on random sampling and therefore nonconformities may exist that have not been identified.

Each audit team member evaluated parts of the standards based on background and expertise. On the final day of the evaluation, team members convened to deliberate the findings of the assessment jointly. This involved an analysis of all relevant field observations, interviews, stakeholder comments, as well as documents and records. The audit team arrived at consensus on the audit conclusions. In the event the audit team is unable to reach consensus, due to lack of evidence, conflicting evidence, or differences of interpretation of the standards, the team would have reported these in the certification decision section and/or in observations.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Joseph Osei	Lead Auditor	ASI1C7CLMP
Frank Kwesi	Audit Team Member	ASI1RQ7RYS
Adeyemi, Adesoji	Audit Team Member	ASI1EHP2FU
Charles Kouadio	Audit Team Member	ASI1WN4PZW
Peter Barnett	Local Expert and Translator	N/A

4.3. Audit Plan

DATE	TIME	CAB AUDITOR NUMBER	LOCATION	ACTIVITIES
Day 1				
23/09/2024	08.30 am - 5.00pm	ASI1C7CLMP ASI1EHP2FU ASI1WN4PZW ASI1WN4PZW	BO & Freetown	3 Auditors travel from Lungi to BO for stakeholder consultations. 1 Auditor travels from Freetown for stakeholder consultations NB: refer to detail consultation plan shared
23/09/2024	5.00 pm - 6.00pm	ASI1C7CLMP ASI1EHP2FU ASI1WN4PZW ASI1WN4PZW	Main Office	Opening Meeting: Introductions, client update, review audit scope, audit plan, intro/update to P&C RSPO standard and protocols.
Day 2				
24/09/2024	08.00 pm - 04.30 pm	ASI1C7CLMP ASI1EHP2FU ASI1WN4PZW ASI1WN4PZW	Main Office	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.)
24/09/2024	12.00 noon - 2.00pm	ASI1C7CLMP ASI1EHP2FU ASI1WN4PZW ASI1WN4PZW	Lunch	

24/09/2024	04.30 pm - 05.00 pm		Main office	Audit team consolidates notes and findings. Meet with management to review day's finding Close for the day
Day 3: Visit to Estate				
25/09/2024	08.00 am - 12.30 pm	ASI1C7CLMP ASI1EHP2FU ASI1WN4PZW ASI1WN4PZW	Estate visit	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.
25/09/2024	12.30 pm - 02.00 pm	Lunch		
25/09/2024	02.00 pm - 04.30 pm	ASI1C7CLMP ASI1EHP2FU ASI1WN4PZW ASI1WN4PZW	Main Office	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.)
25/09/2024	04.30 pm - 05.00 pm	ASI1C7CLMP ASI1EHP2FU ASI1WN4PZW ASI1WN4PZW	Main Office	Audit team consolidates notes and findings. Meet with management to review day's finding Close for the day
Day 4: Visit to Estates				
26/09/2024	08.00 am - 12.30 pm	ASI1C7CLMP ASI1EHP2FU ASI1WN4PZW	Estate	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop,

		ASI1WN4PZW		storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, waste management, worker housing, clinic, Landfill etc.
26/09/2024	12.30 pm - 02.00 pm			Lunch
26/09/2024	02.00 pm - 04.30 pm	ASI1C7CLMP ASI1EHP2FU ASI1WN4PZW ASI1WN4PZW	Main office	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.)
26/09/2024	04.30 pm - 05.00 pm	ASI1C7CLMP ASI1EHP2FU ASI1WN4PZW ASI1WN4PZW	Main office	Audit team consolidates notes and findings. Meet with management to review day's finding Close for the day
Day 5: Mill Visit				
27/09/2024	08.00 pm - 12.30 pm	ASI1C7CLMP ASI1EHP2FU ASI1WN4PZW ASI1WN4PZW	POM	Supply Chain for the POM (3.8) <ul style="list-style-type: none"> • Demonstration of legal entity • Roles and responsibility and ICS • Procedures/manual/SOP • Record of purchase – • Record of sales– • RSPO rules on market communication and claims Mill Walk through and inspection: <ul style="list-style-type: none"> • Workshops, Stores and POM application, • Mill Safety and Health / PPE / Signage, • Waste Management / Environment
27/09/2024	12.30 pm - 02.00 pm			Lunch

27/09/2024	02.00 pm - 05.00 pm	ASI1C7CLMP ASI1EHP2FU ASI1WN4PZW ASI1WN4PZW	Main office	Audit Team follow up on pending issues Auditor team consolidate notes and confirm audit findings Pre-closing meeting with client team
27/09/2024	05.00 pm 6.00pm	ASI1C7CLMP ASI1EHP2FU ASI1WN4PZW ASI1WN4PZW	Main office	Closing Meeting and Review of Findings: Convene with all relevant staff to summarize audit findings, non-conformities and next steps
Audit Ends				

Notes:

Include the number of hours spent at the sample sites for each day of the audit, including the time for the opening and closing meeting

4.4. Changes of the initial audit plan (if applicable)

No changes

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result $x = (\sqrt{y}) \times (z)$	Total Sampled
<i>Mill</i>	1	N/A	N/A	All mills shall be audited.
<i>Own/Managed Estates</i>	1	Low Risk	N/A	Only 1 estate
<i>Scheme Smallholder</i>		Choose an item	N/A	No Scheme smallholder
<i>Scheme Outgrower</i>		Choose an item	N/A	No Scheme outgrower
<i>Independent Outgrower</i>		Choose an item	N/A	No independent outgrower

Notes: Auditing is based on a sampling process of the available information

4.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2021	2022	2023	2024	20xx
SOCFIN AGRICULTURAL COMPANY "SAC" LTD	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Socfin Agricultural Company (SL) LTD "Estate" A+B+C+D	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Audit Team Leader: ASI1C7CLMP

Requirements	Description
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	<p>A natural resources manager with over 15 years work experience as a plantation and environmental manager at the Subri Industrial Plantation Limited in Ghana, 3 years as Rainforest Alliance Certification Manager for Africa and over 25 years auditing experience in FSC) Forest Management and chain-of-custody certification Lead Auditor including Forest Carbon projects validation and verification for the Climate, Community and Biodiversity (CCB) Standards and the Verified Carbon Standard (VCS) Program and Plan Vivo. An independent Monitor (IM) auditor of Ghana Legality Assurance System (Gh-LAS) since 2017 to date.</p> <p>A Lead Auditor of the Roundtable for Sustainable Palm Oil (RSPO) Principles & Criteria (P&C) and RSPO Supply Chain Certification Lead Auditor since 2020. An ISO 14001:2015 Environmental Management System, ISO 9001:2015 Quality Management System, and ISO 45001:2018 Occupation Health and Safety Management System Lead Auditor. A High Conservation Value (HCV) assessor and HCV trainer for the HCV Lead Assessor Programme of the HCV Resource Network Assessor Licensing Scheme (ALS).</p> <p>Has successfully participated in several RSPO online training programmes to include the RSPO ISH Training, the RSPO Social Auditing Guidelines, NPP Verification and Use of GIS among others.</p>
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Has been successfully supervised by ASI1HJNLPT and ASI1RQ7RYS in 20219 and 2020 against the RSPO P&C for 15 days
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Has successfully completed two 5-day RSPO endorsed P&C lead auditor refresher courses for P&C 2018 organised by Checkmark from 22nd - 24th March 2021 and 6th - 9th February 2024

Audit Team Members:

Requirements	CAB Auditor Number	Description
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	<p>Audit team Leader: ASI1C7CLMP</p>	<p>Holds a BSc (Hon) in Natural Resources Management from the Kwame Nkrumah University of Science and Technology, Kumasi, Ghana, MSc. in Tropical Forestry with specialization in Forest Economics from the Technology University of Dresden, Germany, and Master of Business Administration (MBA) in Strategic Management, from the Paris Graduate School of Management, Paris, France</p>

	Audit Team Member 1: ASI1RQ7RYS	Masters in environmental management and policy from the University of Cape Coast Ghana, BSc. Finance from the Garden City University College and HND in Wood Tech. from the Kumasi Polytechnic.
	Audit Team Member 2: ASI1EHP2FU	PhD in Forest Resources Management, MSc in Forest Biometrics and Remote Sensing and BSc in Forest Resources Management from University of Ibadan, Nigeria; and Diploma in GIS & Remote Sensing Applications for Natural Resources Management.
	Audit Team Member 3: ASI1WN4PZW	2011 - Agronomy Engineer (Specialty: Economics and Management of Agricultural Enterprises, Council in agriculture, social and rural management, production, marketing and management systems, Management of optimal conditions for animal and plant production) at School of Agronomy of Polytechnic Institute Felix Houphouet-Boigny in Yamoussoukro.
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	Audit Team Member 1: ASI1RQ7RYS	Has 10-year industrial experience in forestry and wood production processes. Previously worked for Samartex Timber and Plywood Co Ltd and John Bitar Co. Ltd both in Ghana in managerial position coordinating production as well as FSC and FLEGT VPA activities. Has been involved in several FSC FM/CoC and RSPO 2nd and 3rd party audits for certification bodies and private organization in Ghana and beyond since 2016. Has also led and been involved in HCV field assessment as a social expert since 2015.
	Audit Team Member 2: ASI1EHP2FU	Has over 16 years of experiences in Forest and Natural Resources Management, as well a sustainable agricultural practices. Previously worked with the Federal University of Technology, Owerri, Nigeria as lecturer. Currently an Associate Professor at the Faculty of Agriculture, University of Ilorin, Nigeria. Has participated in several HCV, HCV-HSC assessment since 2016, and the current National Consultant on Greenhouse Gas

		and MRV for FAO-UN, Nigeria, as well as RSPO third-party verifications with SCS Global Services since 2019.
	Audit Team Member 3: ASI1WN4PZW	Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc; Audit team Leader: 2011 - Agronomy Engineer (Specialty: Economics and Management of Agricultural Enterprises, Council in agriculture, social and rural management, production, marketing and management systems, Management of optimal conditions for animal and plant production) at School of Agronomy of Polytechnic Institute Felix Houphouet-Boigny in Yamoussoukro.
Successfully completed an RSPO endorsed P&C lead auditor course	Audit team Leader: ASI1C7CLMP	Successfully completed a 8-day RSPO P&C Lead Auditor Course in 2016 organised by Proforest Africa in Accra, Ghana.
	Audit Team Member 1: ASI1RQ7RYS	Successfully completed RSPO lead auditor trainings including RSPO PnC 2013 August 2015 by Proforest Africa, RSPO PnC 2018 refresher, March 2021 and 2024 by Checkmark Training.
	Audit Team Member 2: ASI1EHP2FU	Successfully completed RSPO Lead Auditor trainings including RSPO PnC 2018 in April 2021, and refresher, February 2024 by Checkmark Training.
	Audit Team Member 3: ASI1WN4PZW	RSPO Lead Auditor P&C 2018. Last refresher done in 2023.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit team Leader: ASI1C7CLMP	Has successfully completed a 5-day, ISO 14001:2015 Environmental Management System Lead Auditor Course in 2021organised by HKV and MacBens Multi Resources Ltd in Accra, ISO 9001:2015 Quality Management System Lead Auditor Course in 20212021organised by HKV and MacBens Multi Resources Ltd in Accra, ISO 45001:2018 Occupation Health and Safety Management System Lead Auditor Course in 2021organised by HKV and MacBens Multi Resources Ltd in Accra,

	Audit Team Member 1: ASI1RQ7RYS	Successfully completed a 5-day ISO 9001:2015 – Lead Auditor Course, August 2019 by MacBens Multi Resources Ltd - Ghana
	Audit Team Member 2: ASI1EHP2FU	Successfully completed a 5-day ISO 9001:2015 – Lead Auditor Course, July 2021 by Bureau Veritas, Lagos, Nigeria.
	Audit Team Member 3: ASI1WN4PZW	ISO 9001:2015 Certificate 2014 - ISO 9001:2008 Lead Auditor course by Checkmark training.
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit team Leader:	Have audited with the latest version of the RSPO Certification Systems (2020) Principles & Criteria and RSPO Independent Smallholder Standard since 2021 and have successfully completed two RSPO endorsed refresher courses in 2021 and 2024 with this latest RSPO Certification systems requirements in the scope of the course
	Audit Team Member 1: ASI1RQ7RYS	Participated in several RSPO organised webinars in the RSPO Certification Systems 2022 version. Implementing the system as a CB staff as well for the purpose of auditing and client management.
	Audit Team Member 2: ASI1EHP2FU	Has participated in several RSPO organised webinars for the most recent RSPO Certification Systems 2022 version. Implementing the system as an auditor for the SCS Global Services.
	Audit Team Member 3: ASI1WN4PZW	Has participated in several RSPO organised webinars for the most recent RSPO Certification Systems 2022 version. Implementing the system as a lead auditor for the SCS Global Services.
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit team Leader: ASI1C7 CLMP	Audit scope did not include evaluation of NPP procedures but has completed FPIC as part of RSPO lead auditor training and Accountability Framework Initiative online training
	Audit Team Member 1: ASI1RQ7RYS	Successfully completed HCV Assessor Training, July 2015 by Proforest Africa. Completed RSPO FPIC trainings through the RSPO online learning platform. Also completed RSPO webinars and online trainings on NPP 2020 version.

	Audit Team Member 2: ASI1EHP2FU	Successfully completed HCV Lead Assessor Training Course in December 2015 by Proforest Africa. Completed HCS Lead Assessor Training in March, 2019
	Audit Team Member 3: ASI14FXKGY	Auditor did not audit compliance with NPP
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	Audit Team Member 1: ASI1RQ7RYS	Qualified as RSPO Lead Auditor and Audit team member upon successfully completion of witness audits in 2016.
	Audit Team Member 2: ASI1EHP2FU	Qualified as RSPO PnC Auditor in 2021 with over 95 days in Nineteen (19) audits.
	Audit Team Member 3: ASI1WN4PZW	Qualified RSPO Lead Auditor P&C 2018 with SCS since 12 November 2020. SCS Auditor Identification Number: SCS-AI-13056. Qualified as RSPO PnC Lead Auditor in 2021 with over 140 days in more than thirteen (30) audits SCS since 12 November 2020. SCS Auditor Identification Number: SCS-AI-13056.
Knowledgeable and experience of the local/regional laws	Audit team Leader:	Native of the region and have worked in the Forestry and Agriculture sectors of the region for the past 25 years including auditing in Nigeria since 2020 and familiar with applicable national laws.
	Audit Team Member 1: ASI1RQ7RYS	Have been auditing in Nigeria since 2018 and familiar with the local national laws due to audit the social and sometime legal compliance.
	Audit Team Member 2: ASI1EHP2FU	Has been involved in RSPO PnC audits in Nigeria since 2018, first as Technical Expert, and as a full-fledged auditor since 2021. Familiar with all relevant local, state and national laws of the Federation of Nigeria.
	Audit Team Member 3: ASI1WN4PZW	Has been involved in RSPO PnC audits in West Africa and Central Africa since 2015, first as Technical Expert, and as a full-fledged auditor since 2018. He is very familiar with all relevant local, state and national laws in these regions.
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit team Leader: ASI1C7 CLMP	Has over 20 years plantation management experience including IPM and fertilizer use. Has since 2020 being assigned audit responsibilities and audited

		against the RSPO IPM and BAPs requirements in most audits
	Audit Team Member 1: ASI1RQ7RYS	Have been auditing the RSPO PnC since 2016 and have covered Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use in some audits.
	Audit Team Member 2: ASI1EHP2FU	Has been auditing indicators related to Best Agricultural Practices, as well as IPM pesticide and fertiliser uses under the RSPO PnC and responsible sourcing strategies for other agricultural commodities.
	Audit Team Member 3: ASI1WN4PZW	Has been auditing indicators related to Best Agricultural Practices, as well as IPM pesticide and fertiliser uses under the RSPO PnC and responsible sourcing strategies for other agricultural commodities since 2015. Additionally, monitoring and Evaluation of sustainability standards indicators (Environment, social and quality of implementation) since 2019. Assessor for sustainable cocoa production and traceability for supply chain in Nigeria and Ivory Coast in 2019. Sustainability and Certification Manager (2012 – 2019).
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	Audit team Leader: ASI1C7 CLMP	Successfully completed a 5-day ISO 45001:2018 Occupation Health and Safety Management System Lead Auditor Course in 2021 organised by HKV and MacBens Multi Resource Ltd in Accra, has since 2021 also been auditing against the RSPO OHS requirements
	Audit Team Member 1: ASI1RQ7RYS	Successfully completed OHSAS 18001 Lead Auditor, October 2015 by 360traning.com. Have been auditing the H&S indicators since 2016.
	Audit Team Member 2: ASI1EHP2FU	Has experiences in health and safety auditing on the farm and plantation while conducting series of audits with relevant indicators for RSPO PnC, as lead auditor for responsible sourcing strategies.
	Audit Team Member 3: ASI1WN4PZW	Qualified Lead auditor for RSPO P&C (2013) in 2016. Lead Auditor Course. Auditor against Assessment of RSPO P&C 2018 requirements since 2019.

		<p>Monitoring and Evaluation of sustainability standards indicators (Environment, social and quality of implementation) since 2019. Assessor for sustainable cocoa production and traceability for supply chain in Nigeria and Ivory Coast in 2019. Sustainability and Certification Manager (2012 – 2019).</p> <p>Has been auditing indicators related to health and safety the farm/plantation and in the palm oil mill for other agricultural commodities since 2015.</p>
<p>Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;</p>	<p>Audit team Leader: ASI1C7 CLMP</p>	<p>Has experience auditing against the FSC Core Labour requirements and also completed SCS RSPO Social Auditing guidelines training.</p>
	<p>Audit Team Member 1: ASI1RQ7RYS</p>	<p>Successfully completed SA8000 Lead Auditor Course, April 2021 by Social Accountability International. Also successfully completed Social Auditing – RSPO PnC Course, December 2021 organized by through WIRE Audited RSPO PnC as well FSC FM and CWFM social indicators since 2016. Handled social issues for FSC certified companies as an independent consultant.</p>
	<p>Audit Team Member 2: ASI1EHP2FU</p>	<p>Have considerable experiences in social auditing including workers' welfare, having attending series of webinar organised by SCS including workers' interviews, as well as online trainings organised by the RSPO Secretariat.</p>
	<p>Audit Team Member 3: ASI1WN4PZW</p>	<p>2021 - SA8000 Social Accountability International Lead Auditor course (2021). Qualified Lead auditor for RSPO P&C (2013) in 2016. Lead Auditor Course. Auditor against Assessment of RSPO P&C 2018 requirements since 2019. Monitoring and Evaluation of sustainability standards indicators (Environment, social and quality of implementation) since 2019. Assessor for sustainable cocoa production and traceability for supply chain in Nigeria and Ivory Coast in 2019. Sustainability and Certification Manager (2012 – 2019).</p>

Experience in handling of land rights, gender and indigenous peoples' issues;	Audit team Leader: ASI1C7 CLMP	Completed the RSPO Labour Auditing training and has experience researching on Indigenous peoples in Ghana and Liberia. Participated and handled meeting with the gender committee during some RSPO audits
	Audit Team Member 1: ASI1RQ7RYS	Have been auditing the RSPO PnC as well FSC FM and CWFM social indicators which covers land right, gender and indigenous/local people rights since 2016. Handled social issues including land rights and local people rights for FSC certified companies as an independent consultant.
	Audit Team Member 2: ASI1EHP2FU	Has been auditing land rights and legal compliances under relevant indicators within the scope of RSPO and responsible sourcing strategies in Nigeria and Sierra Leone.
	Audit Team Member 3: ASI1WN4PZW	Has been auditing indicators related to Human rights, land rights, gender and indigenous peoples' issues in the farm/plantation and in the palm oil mill for other agricultural commodities since 2015. Have strong oversight and understanding.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit team Leader: ASI1C7 CLMP	Has lead HCV assessment and is an HCV Lead Assessor trainer of the HCV Resource Network Assessor Licensing Scheme (ALS). Has in all my RSPO audits handled requirements under HCV. Has also successfully completed a 5-day, ISO 14001:2015 Environmental Management System Lead Auditor Course in 2021 organised by HKV and MacBens Multi Resource Lid in Accra, and audited against related RSPO requirement since 2020
	Audit Team Member 1: ASI1RQ7RYS	With my background in environmental management and HCV training, periodically auditing environment and HCV indicators since 2016.
	Audit Team Member 2: ASI1EHP2FU	He has a solid background in Forest Resources Management, as well as HCV and HCS trainings with subsequent involvement in HCV and HCV-HCS assessments since 2016.

	Audit Team Member 3: ASI1WN4PZW	Has been auditing indicators related to environmental and ecological for various agricultural commodities since 2015. Have strong oversight and understanding. Experience in technical reviews of NPP projects since 2022 with SCS Global Services.
Fluent in one of the main national languages	Audit team Leader: ASI1C7 CLMP	Fluent in English language which is the official language in Nigeria and also fluent in the Pidgin English which is spoken by all Nigerians
	Audit Team Member 1: ASI1RQ7RYS	Fluent in the English Language
	Audit Team Member 2: ASI1EHP2FU	Fluent in the English Language, Yoruba and Pidgin, which is generally spoken in the Niger-Delta area and beyond.
	Audit Team Member 3: ASI1WN4PZW	Fluent in the English and French Languages. Also, understanding some local dialects in some countries.
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	Audit team Leader: ASI1C7 CLMP	Has successfully completed the RSPO Supply Chain Certification Lead Auditor Course in 2021 organised by Checkmark,
	Audit Team Member 1: ASI1RQ7RYS	Successfully completed RSPO SCC Lead Auditor Course (2015), Sept. 2018, RSPO SCCS (2020) - Lead Auditor Refresher Course, April. 2020 and May 2023 all by Checkmark Training.
	Audit Team Member 2: ASI1EHP2FU	Successfully completed RSPO SCC Lead Auditor Course (2015) in March 2019, Lead Auditor Refresher Course in September 2022 by Checkmark Training, and subsequently qualified as RSPO SCC Lead Auditor in 2023, with over 6 audits as Lead Auditor.
	Audit Team Member 3: ASI1WN4PZW	Successfully completed RSPO SCC Lead Auditor Course (2018) in September 2019, Lead Auditor Refresher Course in September 2022 by Checkmark Training, and subsequently qualified as RSPO SCC Lead Auditor since 2022, with over 10 audits as Lead Auditor.

4.7. Audit Team Leader and Audit Team Information

5. Audit Findings & Results

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results
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 (C) Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): <ul style="list-style-type: none"> • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans 		SAC has in place document captioned List of Publicly Available Document referenced LIS-GEN-001, version 01 dated 01/10/2023. The document list all of SAC management documents that are publicly available to include; <ol style="list-style-type: none"> 1. Land titles/user rights 2. Occupational health and safety plans 3. Plans and impact assessments relating to environmental and social impacts 4. HCV and HCS documentation 5. Pollution prevention and reduction plans 6. Details of complaints and grievances 7. SAC public summary and RSPO Certification Assessment 8. SAC policies 9. Gender breakdown and number of all workers 10. Education and Health and infrastructures accessible to communities 11. FPIC procedures process and any 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

	<p>(Criterion 8.1);</p> <ul style="list-style-type: none"> Public summary of certification assessment report; Human Rights Policy (Criterion 6.13). 		<p>documentation</p> <ol style="list-style-type: none"> Grievance mechanism Land compensation procedure Compensation and remediation procedure Planting procedure Boundaries procedures Green belt procedure HCV procedures Communication and consultation procedures SAC commitment to local communities <p>The document goes on to say 'any request for information concerning document on the list of documents accessible to the public should be made to the company by one of the following means';</p> <ol style="list-style-type: none"> To the General Management Secretariat: jjaward@sac.sl or Community Liaison office: jbelomh@sac.sl Written: Socfin Agricultural Company, Shan Town, Malem Chiefdom, Pujehun District Sierra Leone. <p>The list of public document is also made available to relevant stakeholders via;</p> <ol style="list-style-type: none"> SAC website SAC Socfin. In the case of the communities; posted on all notice boards in the communities (Community Barry) 	
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			<p>3. Shared with the community Social and Grievance Committee which is made of the Paramount Chief/Regent Chief, Chiefdom Speaker, Section Chief, Town Chief, Youth Rep, Women rep and Socfin management.</p> <p>Interviews with the Chiefdom Speaker i.e. who is the acting chairman of the committee and sampled of community stakeholders made up of Section Chief, Town Chief, Youth Rep, Women reps during the audit stakeholder meeting all confirmed.</p>	
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		<p>All the company documents are written in English which is the official language in the country. However, the company has a community liaison office that handles information dissemination to the communities and other stakeholders using Krio or Mende which is the tribal language and widely spoken in the Pujehun District where the company is located.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

<p>1.1.3 (C)</p>	<p>Records of requests for information and responses shall be maintained.</p>		<p>The company have in place a system to records and track all request. The system, which is MS Excel Spreadsheet captioned Information Request Register, referenced REC-GEN-003 was sighted. The Community Liaison Office is in charge of receiving and working with the responsible department for response. Time frame for response are define as;</p> <ol style="list-style-type: none"> 1. 3-4 days for acknowledgement 2. Internal stakeholders (Local communities etc.) – 14 working days response time 3. External stakeholders (local communities/media) - 30 working days response time 4. External stakeholders (National/International) – 21 working days response time 5. External stakeholders (academic purpose) – 60 working days response time. <p>For the year under review 5 request were received from; HCV Africa, Bureau Veritas, Njala University and Fouray Bay College (FBC). All request were found to be been responded within the timeframe as per the company's procedure</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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<p>1.1.4 (C)</p>	<p>Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p>		<p>The company have in place communication procedure referenced SOP-GEN-004 version 1 dated 01/10/2023. The objective of the procedure is to describe the arrangement for internal and external communication with the aim of communicating in a timely, factual manner and in accordance with guidelines and legislation in order to provide maximum support for the company’s mission.</p> <p>The company also have in place Local Communities Consultation Procedure referenced SOP-CL-003 version 1 dated 12/10/2023. The objective of the procedure is to ensure timely consultation with local communities in transparent and inclusive manner.</p> <p>While the Community Liaison Office handles SOP 003, the Admin office handles SOP 004 which includes all other stakeholders except communities.</p> <p>Communication and consultation are done through meetings, email, and radio (Socfin Hour).</p> <p>Interview with some stakeholders, i.e. the community Social and Grievance Committee, established that they are aware of the company’s communication procedure. It was also mentioned that there are monthly meetings where all issues that need to be communicated either from the</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>community side or the company is done.</p> <p>Evidence was sighted of monthly meeting minutes for;</p> <ol style="list-style-type: none"> 1. June 28, 2024, attended by 26 members 2. July 26, 2024, attended by 27 members 3. August 30, 2024, attended by 26 members <p>All meetings are attended by the Paramount Chief/Regent Chief, Chiefdom Speaker, Section Chief, Town Chief, Youth Rep, Women rep, and Socfin management.</p> <p>The company also uses the community radio station (Radio Malen) to communicate all company issues that need to be disseminated. There is a communication plan in place captioned Socfin Hour Plan where members from the Community Liaison Department, HSE and Admin team appear to communicate company issues that need to be communicated with the wider public. Some of the issues discussed include; Fire protection measures, forestry, RSPO, Food Security, Education and microfinance, land issues, RSPO/HCV, CSR/ community matters, etc. This was also confirmed by the communities during the audit stakeholder meeting.</p>	
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1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		The company maintains records of all their stakeholders in a document titled List of Relevant Stakeholders referenced REC-GEN-003 last updated 16/08/2024. The list has been categorized into Administration, Bank, NGO, Suppliers, Shareholders, Communities among others. The stakeholder list reviewed has the name of the organization, the name of the contact person, and the number and mail address where applicable. Sampled stakeholders were selected for consultations during this audit.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	<p>The company has a documented policy on ethical conduct referenced REC-G-103 signed and approved by the General Manager dated 17th July 2021. The company through its policy commits to operating in an honest, upright, and transparent manner in compliance with national applicable laws and international agreements, such as the United Nations Convention Against Corruption (2000). The policy among others also states that SAC engages in fair and open competition, by treating competitors, suppliers, customers, and colleagues according to the principles of fair competition. SAC has zero tolerance for all forms of bribery, corruption, and fraudulent use of funds and resources.</p> <p>The CLO uses the Socfin Hour via the community radio station to communicate the policy to all workers and the community. This is done every Thursday. Listeners are also allowed to call into the program to ask questions. During muster, the company also communicate its policies including the CoB.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

<p>1.2.2</p>	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p>		<p>To ensure compliance to its ethical conduct referenced REC-G-103, SAC conduct internal audit of all its operations including contractors. Where non-compliance are found, corrective action is raised to address the issues. Sighted and reviewed;</p> <ol style="list-style-type: none"> 1. Internal audit covering all operations using the RSPO P&C 2018 standard. The audit was conducted on 20/07/2023 2. Internal audit on all contractors using an internal designed checklist captioned contractor audit report. The audit was conducted on 22/05/2024 <p>Furthermore, training or sensitization is conducted to ensure that any non-compliances observed from the contractor's audit are aligned with the company's ethical conduct or any shortcomings. Sensitization conducted for all contractors dated 07/08/2024 were also sighted.</p> <p>Additional, all contractors sign the Adherence Statements to demonstrate that they comply to all the company's rules and regulation which include the ethical conduct. Reviewed Adherence Statements signed by Philip Khapa Investment, Jabba Enterprise, Magbie Investment, Lanyeh II Enterprise, Muzatu Enterprise, Abdullia</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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			Koroma & Sons and King Bash Investment to establish their knowledge on the policy and ensure that the right of their workers is protected.	
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Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.

Criterion 2.1:

There is compliance with all applicable local, national and ratified international laws and regulations.

2.1.1 (C)	The unit of certification complies with applicable legal requirements.		<p>SAC maintains a complete list of legal requirements applicable to its operations. The list is captioned “Legal, Regulations and other Requirements (Standards) – LEG_010_R1”. The list contains 152 laws, acts, regulations and conventions, including national laws and international conventions ratified by the Republic of Sierra Leone. The list is updated annually, and as revisions are done by the government. A review of the list confirmed the inclusions of six (6) new laws in 2024, which were “The Anti-Money Laundering Act, 2024”; “The Appropriation Act, 2024”; “The Criminal Procedure Act, 2024”; “The Finance Act, 2024”; “The National Monitoring and Evaluation Agency Act, 2024” and “The Prohibition of Child Marriage Act, 2024”.</p> <p>The list was last updated on 20th September 2024., and contains the names of the laws,</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>code/article, requirements, status on compliance by the company, department concerned, risk source, evidence of compliance listing, evidence, how to the company track changes in the laws and date of revision.</p> <p>There are evidences of compliances to the applicable laws and regulations, as presented for review during the audit. SAC has also obtained the necessary permits, as well as the annual renewals of licenses and permits, including:</p> <ol style="list-style-type: none"> 1. Factories Act, No 3 of 1974 Sections 7 and 8, with Renewal of Registration (Certificate referenced ML/F/SA.411) issued on 4th January 2024 valid until 31st December 2024. 2. Environmental Impact Assessment License (EPA-SL 017) valid for 12 months (18/01/2024 to 17/01/2025). 3. Permit for the Importation of Agrochemicals (Metsulfuron-methyl, Nonylphenoxyl Polyethoxy Ethanol, Emamectin Benzoate, Glyphosate Isopropyl Amin Salt), issued 4th January 2024 valid until 31st December 2024. 4. Petroleum Regulatory Agency Act, 2014 (Statutory Instrument) Petroleum Rules 2016, Petroleum Operator's license (RO/SP/PW-002), 	
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			<p>issued 6th February 2018, and expired 31st December 2018.</p> <p>5. Petroleum Regulatory Agency Act, 2014 (Statutory Instrument) Petroleum Rules 2016, Diesel Store License B2 (RO/SP/PW-002), issued 6th February 2024, and expired 31st December 2024.</p> <p>6. National Fertilizer Regulatory Agency, Certificate of Registration (NaFRA-025), issued 2023 valid for two years until 31st December 2024.</p> <p>7. National Fire Force Certificate in accordance with Act 8 of the Fire Prevention Law issued 1st January 2024 valid for two years until 1st January 2025.</p> <p>8. National Water Resources Management Agency Act No. 5, 2017 (Registration No: 3417/2010; Permit No: NWRMAA-WUP/SAC-004) issued 30th April 2024 valid until 31st December 2024. Domestic Tax Clearance</p> <p>9. Weighbridge calibration certificate of 2024, lab scales calibration certificates of 2024.</p> <p>National Revenue Authority (NRA) Sierra Leone Domestic Tax Clearance for 2022 to 2024 valid until 31st October 2024.</p>	
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<p>2.1.2</p>	<p>A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.</p>		<p>SAC maintains a list of local and international laws as stated in 2.1.1 above. SAC also tracks compliance to the legal and other requirements through the Legal and Other Requirement SOP (referenced SOP_010) Version 6, dated 25 February 2019. According to section 2 (Access and Communication) of the SOP, the publication of new Laws is communicated through six (6) different channels, as follows:</p> <ul style="list-style-type: none"> • The government informs the public through the media (both print and news); • The Ministry (or Department) concerned informs all districts by sending Law' copies; • The government bookshop at Wallace Johnson Street receives Law' copies; • The Law is published on the Sierra Leone website; • The Company receives a copy from its own district and/or consults the website; • The HSE department gives a comprehensive reading of the text, summarizing the contents of the Law before making it available for its management staff. <p>The legal requirements applying to the Company's activities are identified in the document captioned "Legal Review"</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>(referenced LEG_010_R1), dated January 2021. By this record the company ensures that the applicable legal and other requirements are taken into account in the Environmental Management System (EMS). The legal review describes the type of legal requirement, the domain, the title, edition date, the availability of the document, the contents of the document and the compliance of the company with those requirements. Evidences of compliances are also displayed in the document.</p> <p>The HSE unit, Admin Department and SAC legal consultant are in charge of keeping the legal register regularly updated. The process outlines how to identify, access and monitor the relevant legal requirements, as well as the demands and expectations of interested parties in relation to the environmental aspects of the company's operations, goods, or services. Once a year, at the Management Review, the list of legal requirements as well as the wants and expectations of interested parties are evaluated. According to the Admin Manager, additional reviews may be necessary, if new operations are started, or if new or amended legislation are published.</p> <p>The business has a procedure in place to make sure all of its third-party contractors have performed their legal due diligence.</p>	
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			The changes in laws are tracked by the Legal Adviser, who frequently checked for the update in laws, or if there are revision or amendments of the laws. The person in-charge then communicates the changes to relevant departments through meetings, workshop and sensitizations.	
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		SAC has an established concession map, titled “SAC concession – Sierra Leone”, dated April 2020 and produced by Socfinco FR (covering 18,743 ha). As shown on the map and observed on the ground during field visits, the boundaries are clearly marked by perimeter roads in most parts. All the boundary roads are annually maintained by the company. However, SAC has not clearly demarcated parts of its external boundaries, and the affected areas are neither with visible boundary markers nor well-maintained. Although boundary roads have been constructed in some parts, not all boundary areas have been covered either with roads or boundary markers. Although audit did not confirm any planting beyond the concession boundaries in any of the five estates (A, B1, B2, C and D) by SAC. In addition, SAC has an SOP titled “Boundaries” (referenced SOP_061) in place, which applies to the boundaries of SAC concession. According to the SOP, demarcation of the concession areas are inspected on a regular basis while meeting with the communities. SAC ensures there are no open conflicts on boundaries. SAC has created many roads in the concession	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>for the management of the plantation of which most boundaries are demarcated with roads. All these roads, including the main feeder roads, are annually maintained by SAC.</p> <p>SAC also has plans to survey all boundaries, bulldoze boundaries and the placement of boundaries markers along the boundaries. This is contained in an excel file titled "SAC boundary marking implementation updated Aug 2023 (1)". Nevertheless, the implementation has not been adequately done on the ground, as part of the concession have not been clearly marked, as observed at Estate B1, Estate C Blocks 7I, 28M, 8G and 8E during field visits.</p>	
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Criterion 2.2:

All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.

2.2.1	A list of contracted parties is maintained.		<p>SAC maintains a list of all contracted parties providing operational services to the site, as well as labour contractors. The general list is titled “List of Relevant Stakeholders” (referenced REC-GEN-003) Version 17, dated 15 January 2022, and last updated 16th August 2024. The list contains respective domain, services rendered, competent department, representatives, and contact details, including phone numbers of the contractors. SAC also maintains a separate list of the Labour Contractors, containing 16 names, with their respective business names, as well as contacts details and banking details. The list is titled “SAC Confirmed List of Independent Contractors – Agric”, and included the following labour contractors:</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)																				
			<table border="1"> <thead> <tr> <th data-bbox="1301 1034 1377 1066">S/ N</th> <th data-bbox="1377 1034 1691 1066">Contractor's Name</th> <th data-bbox="1691 1034 1832 1066">Business Name</th> </tr> </thead> <tbody> <tr> <td data-bbox="1301 1066 1377 1117">1</td> <td data-bbox="1377 1066 1691 1117">Albert Bockarie Kengo</td> <td data-bbox="1691 1066 1832 1117">Kengo and Tegloma A</td> </tr> <tr> <td data-bbox="1301 1117 1377 1168">2</td> <td data-bbox="1377 1117 1691 1168">Ibrahim H Gindeh</td> <td data-bbox="1691 1117 1832 1168">Enterprises</td> </tr> <tr> <td data-bbox="1301 1168 1377 1219">3</td> <td data-bbox="1377 1168 1691 1219">Jabbah Abdul</td> <td data-bbox="1691 1168 1832 1219">Jabba Ente</td> </tr> <tr> <td data-bbox="1301 1219 1377 1270">4</td> <td data-bbox="1377 1219 1691 1270">Samukai Joe</td> <td data-bbox="1691 1219 1832 1270">Tawakatu B</td> </tr> <tr> <td data-bbox="1301 1270 1377 1321">5</td> <td data-bbox="1377 1270 1691 1321">Lansana Sengeh</td> <td data-bbox="1691 1270 1832 1321">Muloma Ma</td> </tr> <tr> <td data-bbox="1301 1321 1377 1359">6</td> <td data-bbox="1377 1321 1691 1359">Mohamed Kamara</td> <td data-bbox="1691 1321 1832 1359">Malen Ente</td> </tr> </tbody> </table>	S/ N	Contractor's Name	Business Name	1	Albert Bockarie Kengo	Kengo and Tegloma A	2	Ibrahim H Gindeh	Enterprises	3	Jabbah Abdul	Jabba Ente	4	Samukai Joe	Tawakatu B	5	Lansana Sengeh	Muloma Ma	6	Mohamed Kamara	Malen Ente
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			<p>7 Morray Magbie Magbie Investment</p> <p>8 Philip Kpaka Philip Kpaka Enterprise</p> <p>9 Sulaiman Lamin Lamteh Enterprise</p> <p>Umaru Amara Lakumor Agricultural</p> <p>10 Kabondeh Sengheh Enterprise</p> <p>11 Brima Bimba Nemoh Stationary and General Services</p> <p>12 Mustapha Sowa Muzatu</p> <p>13 Abdul Bashir Bangura King Bash Investment</p> <p>14 Mohamed Lahai Lahai & Khadijah Enterprise</p> <p>15 Albert Johnbull Johnnull & Sons Enterprise</p> <p>16 Abdulai Koroma Koroma and Sons</p>	
			<p>There are also two transport contractors (ABK Enterprise Limited and BIMAK Company Limited)</p> <p>Samples of the contract sighted and reviewed include:</p> <ul style="list-style-type: none"> i. Abdul Jabba (Jabba Enterprises - 15/06/2022); ii. Nemoh Stationary and General Merchandise (15/06/2022); iii. John Bull and Son's Enterprise (08/09/2022); iv. Ibrahim H. Gindeh (Tegloma Agricultural Enterprises) (17/04/2020); v. Mustapha Sowa (Muzatu Enterprise) 15/6/2022; vi. A.B.K Enterprise Limited (07/08/2024); 	

			<p>vii. Abdulai Soule (BIMAK Company Limited) 28/02/2024; SAC currently has no FFB suppliers, as all the fruits processed are sourced from own oil palm estates</p>	
2.2.2	<p>All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.</p>		<p>SAC has contractual agreements with all its third-party contractors as listed in 2.2.1 above. Some of the contracts seen and verified by the audit team includes:</p> <ul style="list-style-type: none"> i. Signed Contract between SAC and Nemoh Stationary and General Merchandise, dated 15/06/2022; ii. Signed Contract between SAC and John Bull and Son's Enterprise, dated 08/09/2022; iii. Signed Contract between SAC and Ibrahim H. Gindeh (Tegloma Agricultural Enterprises, dated 15/06/2022. <p>As reviewed and verified, SAC has a Managing contractors' procedure (SOP-GEN-002 Version 01, dated 1 February 2023). The company ensures that all contractors have complied with the basic legal requirements before they are contracted to render any service to the company. Review of contractor's documents and interview with the contractors confirmed that all of them have business registrations and operating permits, as well as complying with the</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>Employment Act 15 of 2024. All the required legal documents are verified by SAC before engaging the services of the contractors. Proofs of payments of employee's remittances to the pension contributions were also sighted, and all contract workers were paid above the national minimum wage (800Le).</p> <p>In addition, as reviewed in the respective contracts of all third-party contractors have signed policy adherence statement for SAC suppliers, which states: "We hereby confirm having received, read and understood the Socfin Agricultural Company (SL) Limited policies and documents set out below".</p> <p>We adhere to the said policies:</p> <ul style="list-style-type: none"> • Environmental policy (July 2021); • Policy on health and safety (July 2021); • Policy on ethical conduct (July 2021); • Policy on human rights (July 2021); • Policy on equal employment opportunities (July 2021); • Policy on the freedom of association and collective bargaining (July 2021); • Policy on sexual harassment (July 2021); • Policy on the protection of reproductive rights (July 2021); • Policy on child labour (July 2021); • Special labour policy (July 2021); • Supplier code of ethics (March 2019); 	
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			<ul style="list-style-type: none"> Whistleblower Policy (August 2023); List of publicly available documents (November 2023).	
2.2.3	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>A review of contractual agreements signed between SAC and its third-party contractors contained clauses disallowing child, forced and trafficked labour. For examples, samples of the contract sighted which included such clauses were:</p> <ul style="list-style-type: none"> i. Contract between SAC and Nemoh Stationary and General Merchandise signed on 15/06/2022; ii. Contract between SAC and John Bull and Son's Enterprise signed on 08/09/2022; iii. Contract between SAC and Ibrahim Hansen Ginneh (Tegloma Agricultural Enterprises signed on 17/04/2020; iv. Contract between SAC and Sharp Security Services signed on 01/06/2023; v. Contract between SAC and BIMAK Company Limited signed on 28/02/2024; vi. Contract between SAC and A.B.K. Enterprise Limited 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>signed on 07/08/2024.</p> <p>During stakeholder consultations, field visits and worker interviews in Estate A, B1, B2, C and D, the audit team did not come across any evidence of the use of child, forced and trafficked labour.</p> <p>A review of documents and interview with the contractors confirmed that all contractors have policy agreements with the company to ensure that all policies, including those of child labour, forced labour, human rights are respected and complied with. Additionally, the field captains, supervisors and head supervisors go round all the estates for inspections to ensure compliances by all the contract workers. The HSE, Agric. and HR departments also do audit and compliance monitoring to ensure that there are compliances against all the policies and the standard operating procedures of SAC. There are also unscheduled inspections to ensure that actions are taken to address any lapses, as the needs arise. The lapses are addressed using work order request or service request, which states the requestor, department, place of work request, descriptions of work or issues to be fixed, plan of requested work to be fixed and HOD approval. For example, PPEs were requested on 11th March, 13th May, 14th August and 3rd</p>	
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			September, 2024 after inspections found that there were deficiency and inappropriateness in the kinds of PPEs in-use by some workers at Estate B1 and B2.	
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Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.				
2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: <ul style="list-style-type: none"> ● Information on geo-location of FFB origins ● Proof of the ownership status or the right/claim to the land by the grower/ smallholder ● Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB 		<p>SAC only sources of FFB for SAC is its own plantation consisting five estates (A, B1, B2, C and D). As visited during the audit, SAC Estates are centered around the following geolocations:</p> <ol style="list-style-type: none"> 1. Estate A: 7.418136, -11.858827 2. Estate B1: 7.485696, -11.84364 3. Estate B2: 7.459700, -11.80945 4. Estate C: 7.509945, -11.819636 5. Estate D: 7.572124, -11.792688 <p>SAC is the rightful owner, according to a land leasing document. The three lease agreements for Zones A, B, and C are covered under the document. The original lease is between the Ministry of Agriculture, Forestry and Food Security for and on behalf of the Government of Sierra Leone acting as the Lessee and the Hon Paramount Chief of the Malen Chiefdom, Pujehun District in the Southern Province of the Republic of Sierra Leone acting as the Lessor, along with members of the Chiefdom Council (referred to as Malen Chiefdom Council). A fifty (50) year lease has been placed on the land. In addition, SAC is legally permitted to operate as an agricultural firm in Sierra Leone because of its current Business Registration.</p> <p>SAC does not have any indirectly sourced</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			FFB suppliers, as all the fruits processed at the mill are from own plantation comprising five oil palm estates.	
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		This is not applicable. SAC sources all of its FFB from own plantation.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience

Criterion 3.1:

There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.

3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly developed business case for Scheme Smallholders.		SAC has a documented business plan covering the period 2023 to 2048. The plan as reviewed during the audit to evaluate conformance to this requirement contained <ul style="list-style-type: none"> Detailed Crop projection for FFB yield trend covering the planning period and took, key relevant 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement
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			<p>variables such as age and yield Coefficient to correct for special circumstances</p> <ul style="list-style-type: none"> • Mill production (CPO) and Palm Kennel (PK) as well as Mill extraction rates OER and KER trends. OER projection varied between 23.58% in 2024 and 24.0% for other years and PK of 5.24.95% in 2022 and 3.50% from 2025 • Cost of production per ton CPO trends • Prices forecast for CPO, PK, PKO – Palm cake trends • Financial indicators as documented in section 2.5 include: Earnings before tax interest and depreciation. Earnings before tax interest and depreciation.(EBITDA), • EBIT, (Earnings before interest and tax) • Net Profit among others <p>SAC is part of Socfin where planting material is highly centralized and regulated and planting material was a key consideration during the planting period which occurred within 4 years</p> <p>Approval of the plan was confirmed from an email communication from the Head of</p>	<p><input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>the Financial Control of per email of 30/06/2024</p> <p>There is currently no scheme smallholder programme</p>	
3.1.2	<p>An annual replanting programme projected for a minimum of five years, is available.</p>		<p>SAC has young palm plantation of between the ages of 9 and 13 years. Annual replanting is therefore not current priority</p>	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>
3.1.3	<p>The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items:</p> <p>Results of internal audits</p> <p>Customer feedback</p> <p>Process performance and product conformity</p> <p>Status of preventive and corrective actions</p> <p>Follow-up actions from management reviews</p> <p>Changes that could affect the</p>		<p>SAC holds regular management review meetings appropriate to the scale and nature of its operations. The company's management review is guided by a Management Review Procedure Reference: SOP-GEN-005 Version: 01 of 12/08/2024. Management review meeting is held ones a year. Minutes of the last management review meeting held on 17th &19th August 2024 was made available to the audit team to evaluate conformance with this RSPO requirement. The minutes titled "Management Review Report, record on the form with reference REC-GEN-004, version 02 of 3/8/2022. The meeting report which is signed by the General Manager and the Sustainability Manager has an</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

	<p>management system</p> <p>Recommendations for improvement</p>		<p>attendance list signed by 46 participants.</p> <p>The meeting agenda included the minimum agenda requirement of this RSPO indicator such as</p> <ul style="list-style-type: none"> • Actions from previous Management Reviews • Key changes • Stakeholder's feedback • Audits results (external & internal) • Non conformities and the corrective actions - Logbooks • Opportunities for improvement among others <p>The meeting output included decisions and actions under the above-mentioned agenda items among others. For example</p> <p>Under Opportunity for Improvement:</p> <p style="padding-left: 40px;">Capture feedback from workers regarding</p> <p style="padding-left: 40px;">medical services (clinics, hospitals) by September 2024</p> <p style="padding-left: 40px;">Emergency Response procedure (TOC system) by December 2024</p> <p>Under Audits</p> <p style="padding-left: 40px;">Establish logbook progress report by September 2024</p> <p style="padding-left: 40px;">Set an agenda for internal auditing by January 2025</p> <p>Action of management reviews are implemented. For example, Under the agenda item "Actions from previous Management Reviews", the meeting</p>	
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			<p>reviewed all the actions decided at the last management review (2022 - 2023), and all the pending points were discussed. The report capture the status of implementation of these previous decision as “closed” open and ongoing</p>	
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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.

<p>3.2.1 (C)</p>	<p>The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification.</p> <p>Action plans include continual improvement for the following:</p> <ul style="list-style-type: none"> i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12) 		<p>SAC has continuous improvement action plan based on social and environmental impacts and opportunities which is being implemented. There is a logbook of continuous improvement actions which captures observations, observation dates, root causes, corrective actions, responsible persons deadlines, method of evaluation of the realization, evaluation methods and the evaluation of the effects for both internal and external audits. The logbook is updated as and when necessary. For example, in terms of optimizing yield. A review of documents during the audit confirmed that the company has implemented different yield-optimization projects including the following:</p> <ul style="list-style-type: none"> • The use of organic fertilizers (involving the application of EFB, the use of treated POM for soil application, adoption of assisted pollination method by collecting pollens from flowers of the palm trees and mixing them with synthetic talcum/steatite/soapstone/talc powder, and by leaving palm fronds in between rows for slow release of organic matter). • Conducting research and gauging potential yield including several trials, soil and leaf analyses to get the nutrient requirements done ones a year. 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<ul style="list-style-type: none"> • Soils and leaf analysis carried out to inform the fertilizer program. <p>Personnel responsible for continuous improvement are within the implementing departments.</p> <p>Other evidence of implementation of continuous improvement as related to this RSPO requirement include:</p> <ol style="list-style-type: none"> a) Integrated HCV monitoring study with a written report - SOCFIN Agricultural Company Integrated HCV Monitoring Study March 2024 conducted by HCV Africa b) Socfin Agricultural Company (SL) LTD Environmental Monitoring Report, Third Quarter Report (June - August 2024) covering <ul style="list-style-type: none"> • Air Quality Monitoring (particulate Matter (PM10 and PM2.5), Gaseous Pollutants -Nitrogen Dioxide (NO2): Sulfur Dioxide (SO2) and Carbon Monoxide (CO) • Noise Monitoring c) Reduction in the population of <i>C. minuta</i>. For example, from January to May 2024 a total 26.4 ha of plantation were treated with 13.2 gramme of Thiocyclam compared to the treatment of 117.76ha using 29.4 grammes of Thiocyclam over the same period in 2023 for and the 2022 of 260.20ha 	
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			<p>treated using 65.1 grams of thiocyclam in 2022 as captured in the Coelaeno mendera: Reduction in the population of Caterpillars report.</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>SAC submitted annual reports to the RSPO Secretariat using the RSPO metrics template as part of monitoring its continuous improvement.</p> <p>Records of monitoring for 2023 using the RSPO metrics template was available and reviewed during the audit to trace the source of information and accurate completion of required fields. The Sustainability Manager is responsible for completing the form. The auditor interviewed the personnel responsible for completing the template to confirm understanding of the required information</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			and completing the template	
Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		<p>SAC has SOPs in place for its mill and plantation (consisting of five estates). In total, there are 84 documented SOPs applicable to all operations at its Palm Oil Mill and Plantation, as well as 45 agricultural instructions code-named IN-AGRIC 001 to IN-AGRIC-045, which are contained in a document titled “SAC Agric Department Instructions, dated 8/11/2023 and signed by the Plantation Manager. The SOPs and agric. instructions manual were presented for review during the audit to evaluate their adequacies in meeting the requirements of the standard. As reviewed, all the SOPs are dated and approved by the General Manager. For example:</p> <ul style="list-style-type: none"> • SOP_001 - Personal Protective Equipment Management (referenced SOP_001_PPE) Revision 6, created 17th July 2013 and last revised 12th June 2020 and approved by the General Manager. • SOP_005 Emergency Preparedness and Response V5 (referenced SOP_005_Emergency Preparedness and Response V5) revised 6th November 2019 and approved by the General Manager. 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<ul style="list-style-type: none"> • SOP_010 – Legal and Other Requirements (referenced SOP_010_Legal and Other Requirements V6) Revision 6, dated 25th February 2019 and approved by the General Manager. • SOP_016 – Internal Audits (referenced SOP_016_Internal Audit V5) Revision 5, dated 21st May 2020 and approved by the General Manager. • SOP SOP-025-Mill Maintenance (referenced PSSOP SAC- POM EDITION #3), September 2022, dated 1st September 2022 and approved by the General Manager. • SOP OPERATIONAL CONTROL SOP_007 of Revision 6, dated 10th November 2018 and approved by the General Manager. • SOP-HSE-002 Version 01, dated 25th August 2023. • SOP_027 – Agriculture Operations SOPs (referenced SOP_027_Agric Procedures. docx) Revision 1, dated 2nd September 2019. • SOP_034 – Tractor with Trip Trailer Haulage (referenced SOP_034_Tractor Haulage.docx) Revision 1, dated 12th November 2017. • SOP_035 – Haulage Truck (referenced SOP_034_Tractor Haulage.docx) Revision 1, dated 12th November 2017. 	
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			<ul style="list-style-type: none"> SOP-GEN-004 – Communication Procedure Version 01, dated 1st October 2024. <p>All the SOPs are written in English Language which is the official language of the Republic of Sierra Leone. The current copies of SOPs have been pasted on the notice boards at the appropriate places, as sighted during the audits.</p> <p>There are evidences that the SOPs are being implemented and understood by workers, as confirmed during the interviews with workers at Estate A, B1, B2, C and D, and direct observations during field visits to the five estates.</p>	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		<p>SAC has a mechanisms in place to check the consistent implementation of all SOPs and Agricultural instructions. These include the use of control procedures titled “SOP Operational Control” (referenced SOP_007) Revision 6, dated 10th November 2018 and approved by the General Manager. The procedure details the methods used by the company for controlling its internal activities and operations including:</p> <ul style="list-style-type: none"> Internal Control (Section 2 of the SOP) <ul style="list-style-type: none"> i. The activities associated with significant environmental aspects are controlled through the necessary control procedures and specific work 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>instructions for each of these activities and include suppliers / subcontractors involved. These control procedures or specific instructions are developed by the managers for all operations. They shall ensure work instructions are available, understood and displayed at the workplace. According to the control procedure, all managers are responsible to strictly enforce the operational control procedures associated with their operations.</p> <ul style="list-style-type: none"> • Training (Section 3 of the SOP) <ul style="list-style-type: none"> i. This section states that the HSE Manager must ensure that staff complete the required training, and give technical support and materials needed to do their job effectively. The employees of the company are trained on their functions before starting to work (SOP_009). Refresher trainings and tests on evaluation of competences are also conducted to remind the working staff and thereby reducing risk at the work places. The operational control is continuously monitored on the field by the supervisors and head of teams. In addition, there are training induction/onboarding for new workers on their functions before they can start to work, refresher
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			<p>trainings and evaluations of competences are also in place. SOP trainings are largely carried out by the HSE department.</p> <p>Some of the trainings records reviewed and workers interview to confirm the implementations of the SOPs include:</p> <ol style="list-style-type: none"> i. Training on fronds handling and placement at Estate D Division 3 on 01/07/2024 with 25 harvesters in attendance. ii. Training on fronds handling and placement at Estate C1 Block 23 on 24/06/2024 with 50 harvesters in attendance. iii. Training on fruit notching conducted at Estate B2 Block 271 from 17/6/2024 to 22/6/2024 with 50 workers in attendance. iv. Training on sickle sharpening conducted in Estate C Block 39 Dry Duck on 03/06/2024 with 50 Agric. workers in attendance. v. Training on Handling of sickles and hook conducted at Estate B1 Block 19A on 13/06/2024 with 50 workers in attendance. vi. SOP training and instruction on integrated pest management conducted at Jao Junction on 27/05/2024 with 17 Phytosanitary Supervisors in attendance. vii. Training on spraying, chemical path weeding and gallon disposal 	
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			<p>conducted at Jao Office, Estate D on 21/05/2024 with 28 field workers and supervisors in attendance, among several others.</p> <p>Monitoring of procedures is the responsibility of each department for its applicable SOPs. In addition, the HSE Department conducts regular inspections with different checklists for different operations. For example, compound checking is done using CHE_007_C8 Version 1, dated 15th April 2015; chemical mixing is monitored using “mixing center checklist (referenced EC-HSE-009) version 1, dated 17th February 2023; ISO related matters are monitored using ISO Related and Specific Functions (IRSF) Checklist (referenced EC-HSE-010) version 1, dated 17th February 2023; Office inspection is done using Office Inspection Checklist (referenced EC-HSE-006) version 01, dated 30th November 2022. These checklists are filled in, and any non-conformity is communicated to the relevant department, if there is any found during monitoring. A copy of the inspection plan covering the entire 2024 was presented for review during the audit. Each department also has an HSE representative, who is saddled with the responsibility of monitoring the implementation of the applicable SOPs in his/her unit or department using ‘ISO Related and Specific Functions (IRSF) Checklist Version 01 (referenced REC-HSE-010) of 17th February 2023.</p>	
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			<p>This inspection plan is implemented using Policies and Procedures checklist (CHE_007_C18) revision 01, dated 13th August 2019.</p> <p>Samples of records of implementation and inspections done for different operations were also sighted, including:</p> <ol style="list-style-type: none"> 1. Inspection conducted at the mixing center on 18th March 2024 using REC-HSE-008 Version 1, dated 17th February 2023; 2. Inspection done at the construction office on 19th March 2024 using checklist referenced REC-HSE-006 Version 01, dated 30th November 2022; 3. Inspection conducted at the mill chemical store on 21st March 2024 using store checklist referenced CHECK_007_C23; 4. Inspection done at Jao Junction store, estate C&D on 11th June 2024, using store checklist referenced CHECK_007_C23; 5. Inspection conducted at Estate B Depot on 11th June 2024 using mixing center checklist referenced REC-HSE-009 Version 01, dated 17th February 2023; 6. Inspection done at Estate A Office on 24th June 2024 using Office Inspection Checklist referenced REC-HSE-006 Version 01, dated 30th November 2022. <p>RSPO internal audits are also carried out</p>	
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			<p>by the HSE Department using the Internal SOP 016 revision 5, dated 21st May 2020 together with its associated documents for the mill, agriculture. The internal audit was conducted between 29th July and 2nd August 2024, and reporting date was 6th August 2024 using Internal Audit Report Template referenced REC-GEN-006 Version 01, dated 10th March 2022.</p> <p>Copies of Management Reviews meetings dated 17th and 18th August 2024 with 25 management team members in attendance. The management review meeting document was also presented to the audit team for review.</p> <p>The implementation also includes communication of relevant SOPs to applicable parties through the company's official "SOP Communication Procedures referenced SOP-GEN-004, dated 1st October 2023. SOPs are also communicated via e-mailing to the managers and line managers, HSE minutes and trainings to staff and workers, as well as through SAC Community liaison officer to pass relevant information across to the 53 local communities that are within the concession, as well as through radio announcements</p>	
3.3.3	Records of monitoring and any actions taken are maintained and available.		SAC maintains records of monitoring and follow-up actions taken to address identified non-compliances. These were made available for review during the audit.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity

			<p>Each department is required to monitor the implementation of its SOP(s). The HSE Department carries out regular inspections with a checklist which is filled and any non-conformity identified is communicated to the relevant departments.</p> <p>Contractors' audits are also done by the HSE Team. Audit reports are communicated to contractors who sign for receipt and the report, including the corrective actions. The company supports contractors in professionalizing their operations by training them on the SOCFIN requirements, with templates and supply of PPEs. For example, there are two company staff who monitor the agriculture contractors on daily basis for the implementation actions taken including contracts for their workers, pay slips and other requirements. Also, interview with the HSE representatives confirmed that regular inspections are carried out by the HSE team. Once monitoring is carried out, any non-conformity identified is communicated to the respective contractors.</p> <p>The monitoring of the SOP implementation is done by field captains, supervisors and head supervisors up to the divisional managers, who conduct inspections and ensure total compliance with the relevant SOPs. A review of SOP monitoring records and interview with the agric. department confirmed that monitoring is done every work day, and trainings are done</p>	<p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>periodically, and as the need arise.</p> <p>Additionally, HSE Department also have quarterly inspections for all workplaces to ensure compliances. For example:</p> <p>The first quarter, inspections were done between 18th and 21st March 2024.</p> <p>The second quarter inspection and monitoring checks were done between 11th and 24th June 2024.</p> <p>The third quarter inspection has also been done between 17th and 21st September 2024.</p>	
<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>				
3.4.1 (C)	In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		<p>SAC has not carried out any new planting since 2015. However, there has been expansion of the company's processing facility (Mill upgrade from 30 to 60 tons/hr of FFB) which has been covered under the existing Environmental Social and Health Impact Assessment. The report captioned "Environmental Social and Health Impact Assessment (ESHIA) for the Establishment of Oil Palm and Rubber Estates in the Malen Region, Southern Sierra Leone," conducted by STAR Consult prepared on behalf of Socfin Agricultural Company Sierra Leone Limited (SAC), dated January 2011 was presented for review during the audit. The ESHIA was undertaken to cover</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>all the SAC operations at the plantation and the mill. The ESHIA assessment of 2011 has been updated as required by law. This revision was done in response to a referenced Environmental Protection Agency (EPA) official letter (19/06/2019) mandating the company to prepare and submit a comprehensive addendum to its ESHIA in response to the community development action plan, as contained in the addendum.</p> <p>The revision and addendum to the ESHIA titled "SAC ESHIA & CDAP 2020, Revision and Addendum to ESHIA 2011" was presented for review during the audit. Although the EISHA of 2011 had included the SHOG outgrower scheme, the 2020 revision explained why the project was neither viable nor feasible. The following explanations have been detailed in the 2020 revision, as reviewed:</p> <p>SAC has not developed SHOG schemes for oil palm plantations/farms and producers due to:</p> <ul style="list-style-type: none"> • Distances and Logistics. The mill location situation bordering a river boundary at the south of the plantation which only allows working within the Malen Chiefdom and the cost of logistics to transport fruit uneconomical from outside Malen. 	
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			<ul style="list-style-type: none"> • The area for oil palm planted by Socfin is adequate for the mill capacity; • At the preparation of the ESHIA, SAC intend to plant inside Gbagbo, Bum and Malen Chiefdom. The reality has been different as SAC only planted in the Malen Chiefdom; • Variety of palm does not fit SAC equipment and processing techniques. <p>SAC has therefore not purchased 50% of 10,000 tons of FFB from outgrower schemes at 18ton/ha due to the SAC plantation being built in one area, the size of the plantation being large enough for the mill capacity and the local variety of palm fruits are not suitable for the modern processing machinery and processing techniques SAC use.</p> <p>All references to SHOG scheme are reviewed to become smallholder and outgrowers “purchases and programs” to expand the term to staple crops within the area.</p> <p>SAC has no scheme smallholder or outgrower at the moment due to adequacy of fruits to feed its POM.</p> <p>A review of the ESHIA reports of 2011 and ESHIA revision established that series of stakeholder engagements were conducted</p>	
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			<p>during the ESHIA assessment process at Sahn, Malen Chiefdom on 23rd, 24th, 25th and 26th November 2010 with a total of 149 community representatives in attendance, with lively participation at the meetings. In addition, public disclosure and consultation meetings were held during the revision of the ESHIA with full participations of relevant stakeholders including NET team of consultant, EPA-SL team, community heads, local government representatives and SAC's management team. A total of 69 people participated at the meetings, which took place on 18th and 19th September 2020, as reviewed.</p> <p>SAC also has environmental management and monitoring plan (EMP) in place captioned "Environmental Management of Significant Environmental Aspect" with reference REC-GEN-016 version 01, dated 25 October 2022, which was last updated 8th November 2023. The plan is being implemented with regular monitoring, review and updated from time to time. The environmental monitoring is done in different ways, as reviewed:</p> <ul style="list-style-type: none"> • For example, through the HSE reports. A review of records confirmed that this is being reported during the monthly HSE correspondent meeting of the Safety Committee that discuss the HSE meeting minutes. Action raised during the safety committee 	
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			<p>meetings are registered and communicated to relevant or affected departments who will have to reply with actual evidence of implementation and closing.</p> <ul style="list-style-type: none"> • Implementation is also carried out through the integrated system (logbook for continuous improvement related to compliance issues from ISO, EPA, etc.). Under this, each department has own logbook for recording its relevant issues, implementation and closure evidence of any issue or corrective action raised. • And through the implementation and monitoring of the CDAP. For social and grievance-related issues, communities meet monthly to discuss CDAP issues. <p>Review of records and interview with workers established compliance with the requirement. For example, the CDAP review and the minutes of the Socfin Agricultural Company (SAC) Limited Disclosure Minutes For The Attention Of: Environmental Protection Agency Sierra Leone (EPA-SL), Dunda Street Freetown/Regional Office Bo City, Sierra Leone. The review of the plan was last done on 8th November 2023.</p>	
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<p>3.4.2</p>	<p>For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.</p>		<p>SAC ESHIA of 2011 included an environmental management plan (EMP) consisting of 7 ESHIA action plans namely:</p> <ul style="list-style-type: none"> i. Environmental Action Plan; ii. Waste Management Plan; iii. Integrated Pest and Chemical Management Plan; iv. Occupational, Health and Safety Management Plan; v. Community Development Action Plan; vi. Environmental Monitoring Plan; vii. Decommissioning Plan. <ul style="list-style-type: none"> • The ESHIA and its EMP provided evidence of participation of affected stakeholders during its preparation, as states in 3.4.1 above. It documents that various community meetings were held at the headquarter towns of each of the four chiefdoms concerned (i.e., Sahn, Sumbuya, Madina Sheboreh and Jimmi Bagbo towns) with attendants including Town Chiefs from surrounding communities. • Members of the study team also moderated 12 informal group interviews (3 per location) for internal stakeholder groups represented by the men, women and youths (both male and female). • A household survey based on 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>semi structured questionnaires was also conducted to gauge household level information. A stratified purposive sample of 80 households was selected and interviewed during that exercise.</p> <p>Review of EMP confirmed that SAC has been implementing its EMP and reporting on them to the Environmental Protection Agency (EPA-SL). Documented evidences of the environmental monitoring were presented to the audit team for review. Reporting is being done on quarterly basis up to 2021 and done in 2022 bi-annually. There were also quarterly environmental monitoring reports which were presented for review during the audit. Examples of the monitoring records, as done in the year under review included:</p> <ul style="list-style-type: none"> • Socfin Agricultural Company (SL) LTD, Environmental Monitoring Report, December 2023 - February 2024. • Socfin Agricultural Company (SL) LTD, Environmental Monitoring Report, March - May 2024. • Socfin Agricultural Company (SL) LTD, Environmental Monitoring Report, June - August 2024. <p>SAC has revised its Environmental Social and Health Impact Assessment (ESHIA) of 2011 in response to a referenced Environmental Protection Agency (EPA) official letter (19/06/2019) mandating it to prepare and submit a comprehensive</p>	
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			<p>addendum to this report. Among the key areas of revised ESHIA by the company was “500 meter buffer”. This is supposed to be a buffer zone around the communities located within the oil palm plantation estates or concession of the company.</p> <p>The 2011 ESHIA stated that “A buffer zone of 500m has generally been accepted for the project, if communities lie within this zone, then a review of either resettlement or mitigation is required.” The company’s revision states that “SAC revised this sentence to be more specific on this statement as there are no legal requirements on the size of these green areas. Observation during field visits confirmed that zones have been established within concession for communities and for environmental purposes (e.g. farming, customary sites, protected forests, etc.) which are called “Green Areas”. The Green Areas have a total of 1,426 ha. Since the start of the plantation, usage of the Green Areas within villages is evident with the building of more houses thereby reducing the buffers initially in place. Mitigation measures where possible are being put in place such as placing by-pass roads the villages. Currently, Perimeter Survey and Demarcation of Surface Area Land Leased for 53 communities within the concession are ongoing at about 80% completion, and it is being carried out by the Land Commission. A copy of the contract for the demarcation titled</p>	
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			<p>“Contract for Perimeter Survey and Demarcation of Surface Area Land Leased” prepared by GeoData SL, dated 25th September 2023 was presented for review during the audit. According to the contract document, the exercise is expected to last a year, between 1st October 2023 and 30th September 2024. The survey and demarcations are being done with the participations of all the 53 host communities.</p> <p>The company is also in the process of conducting a study to know how the green areas have been affected through the expansions by the communities from 2020, when the revision of the ESHIA report was revised in order to plan further mitigation actions, as well as offering alternatives to the community that may be potentially over dependent on the green belts.</p>	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		<p>SAC also has environmental management and monitoring plan (EMP) in place captioned “Environmental Management of Significant Environmental Aspect’ with reference REC-GEN-016 version 01, dated 25 October 2022, which was last updated 8th November 2023. The plan is being implemented with regular monitoring, review and updated from time to time, at least once a year with the participation of all affected stakeholders including the community representatives (chiefs). The environmental monitoring is done in different ways, as reviewed:</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<ul style="list-style-type: none"> • Through the HSE reports. A review of records confirmed that this is being reported during the monthly HSE correspondent meeting of the Safety Committee that discuss the HSE meeting minutes. Action raised during the safety committee meetings are registered and communicated to relevant or affected departments who will have to reply with actual evidence of implementation and closing. • Implementation is also carried out through the integrated system (logbook for continuous improvement related to compliance issues from ISO, EPA etc.). Under this, each department has own logbook for recording its relevant issues, implementation and closure evidence of any issue or corrective action raised. • And through the implementation and monitoring of the CDAP. For social and grievance-related issues, communities meet monthly to discuss CDAP issues. <p>Review of records and interview with workers established compliance with the requirement. For example, the CDAP review and the minutes of the Socfin Agricultural Company (SAC) Limited Disclosure Minutes for the Attention of: Environmental Protection Agency Sierra Leone (EPA-SL), Dunda Street</p>	
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			Freetown/Regional Office Bo City, Sierra Leone. The review of the EMP was last done on 8 th November 2023.	
Criterion 3.5: A system for managing human resources is in place.				
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		<p>SAC has SOPs in place for recruitment, selection, hiring, promotion, retirement and termination captioned ENGAGEMENT OF NEW EMPLOYEES AND EMPLOYEE'S EXIT POLICY referenced on SOP_022 last revised on 06/09/23 (revision 6) and signed by the General Manager.</p> <p>SOP has been communicated to relevant stakeholders including workers, communities and contractor.</p> <p>Interview with labour contractors during the audit stakeholder meeting established that the policy has been communicated with them during the signing of contract with the company which is renewed annually.</p> <p>Review of contractors' files established compliance where the various company policies has been shared including the non-discriminatory and the new employees and employee's exit policy.</p> <p>In 2023</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<ul style="list-style-type: none"> - Recruitment: 657 - Termination: 74 - Retirement: 0 - Resignation: 86 - Decease: 8 - Dismissal: 9 - Redundancy: 2 - Abscond: 2 - End of contract: 7 In 2024 (Jan – September) - Recruitment: 915 - Termination: 51 - Retirement: 0 - Resignation: 73 - Decease: 10 - End of contract: 219 - Dismissal: 2 - Redundancy: 12 - Abscond: 0 <p>There are three employment arrangements in SAC:</p> <ul style="list-style-type: none"> - Employment directly as permanent staff of SAC - Employment directly by SAC on fixed term contract for a maximum of 9 to 12 months and made permanent or relief of duty depending on worker performance. 	
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			Casual and seasonal employment is under the responsibility of 3 rd party labour contractors such as Focus Business Solutions, Sharp Security Services, Kingdom Investment. A list of subcontractor was made available for review	
3.5.2	Employment procedures are implemented and records are maintained.		<p>Review of employees' files as well as interview with workers established some level of compliance to the company's SOP for recruitment, selection, hiring, promotion, retirement and termination of workers. For instance, all recruitment for a vacant position is made public using various methods of advertising such as the communication inside the communities as they have the priority on employment, the radio communication, the advertising in the press and internet. For example:</p> <ol style="list-style-type: none"> 1. The print media, 2. SOCFIN media 3. Other social media 4. Newspaper 5. The radio station (Malen Radio), or <p>Training done on 2024 for workers and contractors on the procedure. Evidence were reviewed. Records of previous workers' evaluation files were provided and were reviewed.</p> <p>This was established during workers'</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			interview with workers in blocks #12A, #13A and #16A in Estate A and blocks #28E and #7 in Estate C as well as the mill workers confirmed that they are aware of the company's recruitment, selection, hiring, promotion, and retirement and termination procedures as it's made available to them in their engagement contract.	
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		<p>SAC has a Health and Safety Policy titled Policy On Health and Safety (PO-G-102) revision 2 of 17/07/2021. The company has SOP titled Health and Safety Management Plan SOP_068 of 19/05/2020 and Health and safety procedure, Health Safety And Environment, Reference: SOP-HSE-007, version 01 of 12/08/2024 which together specify its risk assessment</p> <p>Assessment of risks involves the use of a Risk Assessment Form with which trained HSE representatives for each department use to conduct risk the assessment using the Risk Matrix. These separate reports are collated into Risk Assessment report. A H&S mitigation plan with established targets titled "Occupational Mitigation Plan" Reference: REC-HSE-034, Version: 01 of 08/08/2024 and last updated 18/09/2024 was made available to the audit team. The plan was confirmed during the audit to be implemented, monitored and</p>	<input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>reported. Implementation is done through trainings: For example, ASS Working at Height Training of 01/11/2023 for Construction and Workshop, attendance signed 11 participants</p> <p>Monitoring is done by the departmental HSE Correspondents and reported on monthly HSE reports from the departments.</p> <p>Accidents are recorded. According the whenever there is an accident, the HSE Correspondent determines whether it is a work accident or non-work accident. Works accidents are investigated.</p> <p>Implementation of the risks and the mitigation plans are also monitored and reported by the HSE team, through its monthly monitoring activities.</p> <p>Review of the company's risk assessment report and its implementation revealed that the assessment did not cover all operations of the company including risk assessment for workers at its guest house kitchen, workers conducting assisted pollination of palms and those digging furrows for land application of treated effluent water and among others so that the company can implement appropriate mitigation measures. Even an updated version of the risk assessment of 31 August 2024 did not cover all operations of the company.</p>	
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<p>3.6.2 (C)</p>	<p>The effectiveness of the H&S plan to address health and safety risks to people is monitored</p>		<p>SAC aimed to monitor the effectiveness of its H&S plan to address the health and safety risks to people using various approaches. The company has an SOP - Health and safety procedure Reference: SOP-HSE-007, version 01 of 12 August 2024 and Health and Safety Management Plan SOP_068 of 19/05/2020 which details how the company's health and safety policy is implemented and monitored to ensure effectiveness.</p> <p>These include:</p> <ul style="list-style-type: none"> • Feedback from workers through the weekly HSE toolbox talk (HSE minutes). • Monthly Safety Committee meetings • Annual Management Reviews meeting • Monthly departmental HSE reports to the HSE Department • Quarterly workplace inspections carried out by the HSE Department • SAC Logbook • Accident investigation reports <p>Some aspects of the H&S plan are made publicly available. For example, the Policy on Health and safety is notice boards and other places.</p>	<p><input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>Actions are taken if targets are not achieved. For example the “Occupational Mitigation Plan” Reference: REC-HSE-034, Version: 01 of 08/08/2024 and last updated 18/09/2024 includes targets, performance indicators and identifies the responsibilities for implementation and monitoring. When targets are not met a review is carried out as to how the target was not met and measures are put in place.</p> <p>There was evidence of provision of appropriate PPEs to cover all potentially hazardous operations, such as pesticide application and machine operations. PPE Distribution records were available for all departments: for example records of distribution of overalls, respirators and gloves to Phyto Team PH03/Agric, signed for by workers with their EMS: for example SAC 102055, SAC 100898, SAC 108553. These were further confirmed from direct observation in the field and the Mill and interview with workers.</p> <p>It was however established during the audit that, the company’s implementation and monitoring of its health and safety plan has not been effective to address potential health and safety risk to its workers and other stakeholders.</p>	
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			<p>Direct observations during the audit came across potential health and safety issues including</p> <ul style="list-style-type: none"> • A pesticide sprayer sighted in Estate A carrying pesticide in a drum containment in drizzling rain with unprotected face • Naked electric cables at the mill housing • A store keeper at the C&D Depot using a 40-footer container which is used to store knapsack spraying machines as sitting place for his recording activities. <p>While the audit team commended the company for its swift action to correct the hazard during the audit, the company is required to correct all potentially remaining gaps and provide corrective action through root-cause analysis to prevent future recurrence</p>	
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Criterion 3.7:
All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.

<p>3.7.1 (C)</p>	<p>A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training.</p> <p>Training for workers must cover, at minimum, the following:</p> <ul style="list-style-type: none"> - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs. 		<p>SAC has a yearly training program in place, captioned REC-GEN-Training Plan 2024, detailing relevant trainings for various departments and the third-party contractors as appropriate. Interview with the management representative and review of the training plan established that the plan was developed based on training needs assessment that is conducted by the heads of departments. Some of the training topics planned for the year and most of which have been covered including:</p> <ul style="list-style-type: none"> • RSPO P&C 2018 basic principles; • PPE usage and need; • Training on high pressure equipment handling anti-retaliation and nondiscrimination; • Policy reproductive rights; • Riparian areas; • Policy on child labour; • Employees' rights and responsibilities; • Workplace violence prevention; • Sage (Purchasing, Stock, accounting module) training; • General safety in the laboratory; • Industrial hazards associated with the mill; • Ethical standards, bribery and corruption; • RSPO Supply Chain; • Policy on sexual harassment; • Policy on the freedom of association; • Work accident; • Handling of working tools; 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<ul style="list-style-type: none"> • Environmental policy; • Socfin Responsible Management Policy (HODs and Managers); • Drug and alcohol related behavior. <p>SAC has conducted specific training for its RSPO P&C covering all aspects of its operation relating to the RSPO P&C including the supply chain aspect.</p> <p>The company chooses the training format based on the intended target group. Trainings are conducted in English when supervisors and managers are the intended targets. However, when dealing with regular employees, the instruction is typically given during their HSE meeting and it is done in the Mende language (local language) to ensure comprehension. The company evaluates its employees on an annual basis to ascertain their proficiency levels in the many training subjects covered. All trainings were evaluated to ascertain the level of understanding of the participants or attendees, as reviewed during the audit.</p>	
3.7.2	Records of training are maintained, where appropriate on an individual basis.		<p>SAC has documented all the trainings including the materials used and the attendances of the participant at the trainings.</p> <p>Some training records based on topics on the training plan were made available for</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

			<p>review, including:</p> <ul style="list-style-type: none"> • Drug and alcohol related training held on 17/1/2024 with 43 workers in attendance; • Chemical waste handling training conducted at the mill lab on 19/02/2024 with 12 mill workers in attendance; • Training on work accident investigation held at the Agric. Office on 20/02/2024 with 14 Agric., HSE and RSPO supervisor in attendance; • Training on hygiene management held at the HSE Department in main office on 9/3/2024 with 8 supervisors, HSE staff and workers in attendance; • Species identification and habitat management, threat mitigation in the HCV areas held on 25/03/2024 with 23 workers in attendance; • Waste management training conducted at canteen on 20/4/2024 with 14 HSE staff and other workers in attendance; • Fire prevention training held at canteen facilitated by National Fire Force Office, Bo on 23/4/2024 with 35 HSE, workshop, admin, technical, operators and other 	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>supervisors and workers in attendance;</p> <ul style="list-style-type: none"> • Gender committee training held at Agric. Office on 22/5/2024 with 19 management staff and gender committee members in attendance; • Mill SOP5 – Boiler Operation training for technical staff and workers held at the mill on 24/7/2024 with 126 attendees; • Mill PSSOP 09 – Threshing training held at the technical department of the mill on 7/8/2024 with 97 attendees; • Training on risk assessment held at the Agric. Office on 20/08/2024 with 15 workers in attendance; • Training on fire prevention at workplace held at the security department on 22/8/2024 with 12 attendees; <p>Training on information system and payroll held at the HR Office on 28/8/2024 with 8 HR staff in attendance.</p>	
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>Section 19 of SAC supply chain manual captures that training will be conducted annually for staff carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard. It also mentioned that training will be</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement</p>

			<p>conducted for new joiners where the manual will be explained to them.</p> <p>All training is informed from the training plan, which is captioned Training and Sensitization Program 2024. Per the plan, RSPO related training is expected to be conducted in May and July 2024. Hence for the year under review, SAC has conducted SCC training for staff. Trainings were conducted on 16/07/2024 with 18 participants present, 20/09/2024 with 17 participants present and 13/07/2024 with 15 participants present. Training manual in the form of a PowerPoint captioned RSPO Supply Chain training was sighted. Training covered;</p> <ol style="list-style-type: none"> 1. RSPO Principles and Criteria 2. Supply Chain requirement 3. RSPO supply chain models 4. Supply chain requirement 5. Registration of transaction <p>Interviews conducted with relevant staff at the weighbridge, mill, sales during the audit walk demonstrated their knowledge and understanding of implementing the standards applicable to their specific work scope.</p>	<input type="checkbox"/> Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module		Section 6.1 of SAC supply chain manual captions the supply chain model	<input checked="" type="checkbox"/> Conform

	<p>A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme</p> <p>Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.</p>		<p>implemented i.e. IP. SAC is certified to and implementing the IP model as specified in its SOP. SAC sources all fruits (100%) from its own plantations with none coming from 3rd party suppliers. However, if 3rd party fruit needs to be sourced to increase production, IP FFB is sourced. Where the source is not known, the FFBs are downgraded to conventional. This is captured in SAC SCC manual section 7 i.e. FFB sources and volumes verification. There is also a cleaning procedure captioned Mill Equipment cleaning reference IN-MIL-001 v001 dated 19/09/2024.</p>	<p><input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>				
3.8.2	<p>Mass balance Module</p> <p>A mill is deemed to be MB is 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.</p>		<p>Not applicable as SAC is implementing the IP model as stated under 3.8.1 above.</p>	<p><input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)</p>				
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 CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil</p>		<p>For the year under review September 2023 to August 2024, SAC projected to produce:</p> <table border="1" data-bbox="1406 1249 1727 1380"> <tr> <td></td> <td>Sept 2023 – Aug 2024</td> </tr> <tr> <td>FFB</td> <td>220,673.16</td> </tr> </table>		Sept 2023 – Aug 2024	FFB	220,673.16	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity</p>
	Sept 2023 – Aug 2024							
FFB	220,673.16							

	<p>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>		<table border="1" data-bbox="1406 256 1727 528"> <tr> <td>CSP O</td> <td>53,183.16</td> </tr> <tr> <td>CSP K</td> <td>6,818.8</td> </tr> <tr> <td>OER</td> <td>24.10%</td> </tr> <tr> <td>KER</td> <td>3.09%</td> </tr> </table> <p>Actual production for the same period;</p> <table border="1" data-bbox="1330 619 1830 1027"> <thead> <tr> <th></th> <th>Sept 23– Aug 24 Certified</th> <th>*Sept 23 – Dec 23 During Suspension</th> </tr> </thead> <tbody> <tr> <td>FFB</td> <td>107,956.86</td> <td>87,095</td> </tr> <tr> <td>CSPO</td> <td>25,812.485</td> <td>23,266.64</td> </tr> <tr> <td>CSPK</td> <td>3,713.716</td> <td>2,609.89</td> </tr> <tr> <td>OER</td> <td colspan="2">23.918%</td> </tr> <tr> <td>KER</td> <td colspan="2">3.44%</td> </tr> </tbody> </table> <p>*During 19/09/23 to 21/06/2023, the license was suspended, hence all fruit were treated as non-certified.</p> <p>All data could easily be traced to SAC ERP systems i.e. WASP, SAGE as well as the POM Report (MS Excel) which shows real-time data of all input and output, i.e. FFB milled as well as CPO and PK produced.</p>	CSP O	53,183.16	CSP K	6,818.8	OER	24.10%	KER	3.09%		Sept 23– Aug 24 Certified	*Sept 23 – Dec 23 During Suspension	FFB	107,956.86	87,095	CSPO	25,812.485	23,266.64	CSPK	3,713.716	2,609.89	OER	23.918%		KER	3.44%		<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>For the next license period September 2024 to August 2025, SAC has projected to produce:</p> <table border="1" data-bbox="1406 368 1727 774"> <thead> <tr> <th></th> <th>Sept 2024 – Aug 2025</th> </tr> </thead> <tbody> <tr> <td>FFB</td> <td>231,919</td> </tr> <tr> <td>CSP O</td> <td>55,428.641</td> </tr> <tr> <td>CSP K</td> <td>6,725.65126</td> </tr> <tr> <td>OER</td> <td>23.90 %</td> </tr> <tr> <td>KER</td> <td>2.90 %</td> </tr> </tbody> </table>		Sept 2024 – Aug 2025	FFB	231,919	CSP O	55,428.641	CSP K	6,725.65126	OER	23.90 %	KER	2.90 %	
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3.8.4	<p>The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform</p>		<p>SAC is registered on the RSPO IT Platform with ID number RSPO_PO1000010669 and has not made RSPO product sales under the year of review.</p> <p>SAC has not registered any transaction in PT since all CPO and PK were as sold conventional. Similarly, there has not being any credit sales under review.</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>												
3.8.5	<p>Documented Procedures</p> <p>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</p>		<p>SAC has in place documented procedures for implementing its supply chain captioned Supply Chain Model Manual referenced SOP_058 version 3 dated 19/09/2024. The procedure covers all</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity </p>												

<p>the following:</p> <ul style="list-style-type: none"> a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the 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. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill. 		<p>requirements of 3.8, including training, internal audit process, FFB supply, record keeping, management review, outsourcing, volume control, conversion ratios, goods in and goods out, registration of transactions, claims, non-conforming goods, and complaint management procedures.</p> <p>Section 5 of the manual capture roles and responsibilities with the Mill Manager identified as the management representative ensuring implementation of the standard in SAC POM. Other roles identified include the HSE Manager, Sales Manager and Plantation Manager in supporting roles in ensuring the implementation of the standard in the company. Interviews conducted with the team demonstrated their knowledge and understanding of implementing the requirement.</p> <p>SAC keeps several records and reports including training, internal audits, weighbridge, sales, production, etc. to demonstrate compliance. Sample records sighted i.e. weighbridge ticket # 134284 dated 12/08/2024 (PK sale), and weighbridge ticket # 135772 dated 26/08/2024 (FFB receipt) showed compliance.</p> <p>SAC has in place in Mill Equipment</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>Cleaning referenced IN-MIL-001 v01 dated 19/09/2024. The procedure describes the process of handling any non-confirming product that may contaminate the IP product. For the year under review. SAC has received 1239.92 FFB from an external source (Goldtress SL). The FFB came in from both Goldtree's certified and uncertified sources. Hence, SAC activated its SOP by downgrading all of its production including that of its own production. The Mill Equipment Cleaning was also activated by cleaning the entire process flow i.e. the loading ram down to the tanks prior to reverting back to IP production. Evidence sighted includes cleaning of;</p> <ul style="list-style-type: none"> • FFB ramp, sterilization, clarification, marshaling station, extraction line 2, pressing station line 2, transfer carriage, thresher 3 and conveyer, elevator 3&4, etc. Equipment used for the cleaning includes; scrappers, soap, rags, water, wheelbarrows, etc. cleaning was done 26/09/2024 • Tanks cleaning for tank 1, 2, 3, and 4 as well as the production tank dated 26/09/2024. 	
3.8.6	Internal Audit		Section 9 of SAC supply chain manual	

	<p>(i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill;</p> <p>a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims</p> <p>b) Effectively implements and maintains the standard requirements within its organization.</p> <p>(ii) Any con-conformities found as part of the internal audit shall be issued and required 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 mills shall maintain the internal audit records and reports.</p>		<p>(SOP_58) captures the Internal Audit. The procedure mentioned that an internal audit will be conducted yearly to comply with the RSPO SCC and the MCC. The internal will cover all the requirements of 3.8, including training, internal audit, process, FFB supply, record keeping, management review, outsourcing, volume control, conversion ratios, goods in and goods out, registration of transactions, claims, non-conforming goods, and complaint management.</p> <p>Subsequently, SAC has conducted an internal audit on 29/07 – 02/08/2024. One non-conformity was raised which was found to have been closed through a corrective action request dated 19/09/2024.</p> <p>Post the internal audit, SAC has conducted a management review (MR) dated 17&18/08/2024. The MR was found to have followed all the relevant topics. Sighted MR attendance list with 25 participants present including the Sustainability manager.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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 FFB's received.</p> <p>(ii) The mill shall inform the CB</p>		<p>SAC receives all FFBs from its plantation which includes estates A, B, C, and D following SOP_24. All FFBs from the plantation arrive with FFB delivery vouchers which detail; the date, estate name, block name and vehicle . driver's</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p>

	<p>immediately if there is a projected overproduction of certified volume</p> <p>(iii) The mill shall have a mechanism in place for handling of non-conforming FFB and/or documents.</p>		<p>name, bunches, Loose fruit (if any), dispatch clerk's name. Upon arriving at the factory, the truck goes through the weighbridge where the weight of the Fruit is taken. Sighted FFB delivery voucher with reference # 219107 dated 26/09/2024 and weighbridge ticket # 135800 dated 26/09/2024. Both demonstrated compliance.</p> <p>Where SAC purchases Fruit outside which is rear, a similar process is followed. However, in the case of the 1239.92 MT that came from Goldtree, these were treated as conventional, as not all certified sources were known.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation):</p> <p>a) The name and address of buyer;</p> <p>b) The name and address of the seller</p> <p>c) The leading or shipment/delivery date;</p> <p>d) The date on which the documents were issued;</p>		<p>Sales and Goods out are captured in section 16 of the SAC supply chain manual. All finished goods (sales) leaving the premises of SAC are accompanied by Authorization to load, weighbridge ticket, and delivery note (Packing slip). For the year, SAC has not made any certified sales. All sales were made conventional. Sighted and reviewed weighbridge ticket # 134838 dated 30/08/2024. Document details all the requirements except RSPO certificate number and supply model use since goods were sold as conventional.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

	<ul style="list-style-type: none"> e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number 			
3.8.9	<p>Outsourcing Activities</p> <ul style="list-style-type: none"> (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: <ul style="list-style-type: none"> a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed 		<p>SAC does not outsource its milling activities or CPO evacuation. All transport of CPO is either done by SAC transport or buyers own truck.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

	<p>necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.</p>			
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.		SAC does not outsource milling activities. All transport of CPO is either done by SAC transport or buyers own truck.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		SAC does not outsource milling activities. All transport of CPO is either done by SAC transport or buyers own truck.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

				<input checked="" type="checkbox"/> Not Applicable (justification required)
3.8.12	Record Keeping (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: 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.		<p>SAC supply chain model manual reference SOP_058 dated on 07/10/22 revised on 13/09/23 revision 2 indicates under section 12 that SAC keeps both electronic and manual records to demonstrate compliance with the supply chain model requirements.</p> <p>For electronic records, SAC uses ERP system 'WASP' (Weighbridge Application for Socfin Plantations) to capture real time data of all FFB, CSPO and CSPK. SAC uses another ERP system called 'SAGE X3' for monitoring all transaction including daily production, monthly production and yearly production as well as all sales. Manual records (paper trail) are also used including; FFB delivery voucher, weighbridge ticket, training records, sales vouchers, daily report based on estate (A, B, C). For all records, retention time is 5 years as established in the procedures. Review of records (electronic and manual) were found to be accurate and up to date.</p> <p>As mentioned, all FFBs are 100% sourced from SAC's own oil palm plots which are all recorded in WASP and SAGE. All</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

	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.)		information is on real time. Similarly, all RSPO product sales are recorded in Palmtrace as mentioned under indicator 3.8.4 above.	
3.8.13	<p>Extraction rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>		<p>SAC supply chain model manual reference SOP_058 dated on 07/10/22 revised on 13/09/23 revision 2 indicates under section 13 that the extraction rate used in determining the amount of CSPO and CSPK.</p> <p>The estimate extraction rate is:</p> <ul style="list-style-type: none"> - OER: 24.77% - KER 3.77%. 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		<p>SAC supply chain model manual reference SOP_058 dated on 07/10/22 revised on 13/09/23 revision 2 indicates under section 13 that the extraction rate used in determining the amount of CSPO and CSPK on monthly basis.</p> <p>The actual extraction for the year under review was established as (Oct 2023 – Aug 2024):</p> <ul style="list-style-type: none"> - OER: 23.91 % - KER 3.44 % 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.15	Processing		SAC receives and mills 100% of FFB from its own plantation. There are no uncertified	<input checked="" type="checkbox"/> Conform

	<p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>		<p>FFBs received and milled. Hence no evidence of 100% separation.</p> <p>However, from the year under review, SAC has received FFB from both Goldtree's certified and uncertified sources (plantation). These FFB including that of SAC own FFB were downgrading to conventional due to mixing of certified and uncertified FFB from other sources.</p>	<p><input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>												
3.8.16	<p>Registration of Transactions</p> <p>(i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>(ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform</p>		<p>For the year under review, SAC has not registered any transaction in Palmtrace since there has not been any certified CPO or PK sales. Hence all certified CPO and PK sold as conversational have been removed from Palmtrace as per below;</p> <table border="1" data-bbox="1301 858 1832 1195"> <thead> <tr> <th>Txn ID</th> <th>Date</th> <th>Product remove</th> </tr> </thead> <tbody> <tr> <td>ST-TR-463092ef-fb6c</td> <td>17/09/2024</td> <td>CSPO</td> </tr> <tr> <td>ST-TR-5ed2b207fcdc</td> <td>17/09/2024</td> <td>CSPK</td> </tr> <tr> <td>ST-TR-5b0ea44067b0</td> <td>14/09/2024</td> <td>CSPK</td> </tr> </tbody> </table>	Txn ID	Date	Product remove	ST-TR-463092ef-fb6c	17/09/2024	CSPO	ST-TR-5ed2b207fcdc	17/09/2024	CSPK	ST-TR-5b0ea44067b0	14/09/2024	CSPK	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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ST-TR-5ed2b207fcdc	17/09/2024	CSPK														
ST-TR-5b0ea44067b0	14/09/2024	CSPK														



<p>3.8.17</p>	<p>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.</p>		<p>SAC makes only business-to-business communication by stating its RSPO supply chain model (IP) on all sales order documents including internal documents for shipping documents. A review of the company website did not establish the use of general cooperation https://www.socfin.com/en/locations/sac. No other communication is made. As SOCFIN subsidiary, SAC is using SOCFIN Trademark number: 1-0269-19-100-00. No deviation was observed relating to claims and communications rules.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results	
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				
4.1.1 (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.		SAC maintains a documented policy on Human Rights referenced PO-G-104, revision 3 dated 17th July 2021. The policy applies to all company employees, third parties, and workers; including subcontractors, temporary workers, and migrant workers. The policy states that SAC respects human rights and is committed to identifying, avoiding, and mitigating any adverse human rights impact on its business operations and also prohibits all retaliation against Human Rights Defenders. The company uses an integrated approach to communicate all its policies to stakeholders including workers, communities, and third-party contractors, NGOs etc. The approach includes displaying the policies on the company's notice boards, community notice boards in the 'barray" (community center) discussions at HSE meetings and signing adherence statements by contractors. The policy is also communicated to the communities during the monthly grievance committee meeting through their representatives who are part of the	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>committee. (Each village head, i.e. town chief or section is selected to be part of the grievance committee). Interview with the committee members and some NGOs during the audit stakeholder meeting on confirmed their knowledge of the policy as communicated to them by the Community Liaison Officers.</p> <p>Further reviewed Adherence Statements signed by Philip Khapa Investment, Jabba Enterprise, Magbie Investment, Lanyeh II Enterprise, Muzatu Enterprise, Abdullia Koroma & Sons and King Bash Investment to establish their knowledge on the policy and ensure that the right of their workers is protected. Also records of HSE meeting with workers were made available for review.</p> <p>Interview with workers in the plantation during the audit field visits mentioned that policy on human right is communicated during morning muster.</p> <p>Communication of the policy is also done via the community radio station where education and sensitization on SAC's policies, procedures and related issues are done (Socfin Hour).</p>	
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4.1.2	<p>The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p>		<p>The company engages the services of various security agencies as far the plantation security is concern. The security team are made of SAC internal security and the state security (Military). Interview with the company's security manager indicated that the company internal security are made of plantation guards who patrol the plantation, man various entries into the company offices, housing, mills etc. While the miliary are stationed at the main gate into the property and continue to maintain calmness in the area following some disturbances in the community some years back and also to protect company asset.</p> <p>The Team reviewed a MOU signed between the company and the Ministry of Defence/Republic of Sierra Leone Armed Forces which requires the retention of 50 armed personnel on the premises of SAC. Some of the obligation of the military are</p> <ol style="list-style-type: none"> 1. Provide security for SOCFIN assets and facilities 2. Ensure regular patrols to areas prone to fruit theft in SOCFIN plantations 3. Ensure military presence is always maintained at SOCFIN plantations. <p>During community consultations, the community representatives indicated that</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>the Military does not harass the community members but rather help prevent the stealing of fruits from SAC's plantations which they confirm is rampant in the community. This was also mentioned by some NGOs (Green Scenery).</p>	
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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.

<p>4.2.1 (C)</p>	<p>The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p>		<p>The company has a documented Grievance Mechanism referenced SOP_19 and dated 22nd May 2020. The purpose of the procedure is to inform all interested parties that the company understands the importance of having a laid-out plan that grants potentially affected and interested parties the opportunity to have their concerns addressed, and secondly to describe the method used by the company to identify, manage and address grievances at all of the level (individual, collective, anonymous, internal, external, etc.). The document ensures anonymity where requested by the complainant. SAC ensures there is a non-retaliation or non-reprisal clause that protects complainants or whistle-blowers. Stakeholders are regularly informed that their privacy is protected. This was demonstrated in a recent meeting with CSOs dated 04/09/2024.</p> <p>Implementation of the SOP includes recording grievances, taking actions to verify claims, rectifying any confirmed issues, reporting the verification results and actions on the ground, delivering the response to interested parties and managing and monitoring any follow-up action. Review of the procedure shows there are timelines for addressing the</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>
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			<p>grievances. The procedure states that the company will make every effort to resolve grievances amicably. If grievances are not resolved, SAC will seek the expertise of a neutral third party or local authorities. Where a resolution is not mutually found, SAC must ensure there is a process for complaints to be brought to the RSPO Complaints System. The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p> <p>To ensure that grievances are managed in accordance with the SOP, there is a system in place to track all grievances. The system captioned External; Grievance Logging File was sighted and reviewed.</p> <p>For the year under review, 17 grievances were logged and were found to have been resolved with none going through external arbitration.</p>	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		Interview with the sampled landowners as well the community grievance committee mentioned during the audit stakeholder meeting on their knowledge of the procedure. The grievance committee mentioned they are the custodian of the procedure because all grievances are	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

			<p>channeled through them.</p> <p>Similarly, the procedure is communicated to the communities through community engagement and awareness-raising campaigns. The community radio is also used to communicate the procedure to the communities during SOCFIN HOUR, which is aired every Thursday from 4pm to 5pm. All communications are done in the local language (mende). This was confirmed by the local communities during the community engagements.</p>	<input type="checkbox"/> Not Applicable (justification required)
4.2.3	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p>		<p>As detailed in 4.2.1 above, the company has a documented grievance procedure that provides timelines for addressing all grievances and also the outcomes of reported grievances are communicated to complainants. The company also maintains a grievance logs where all complaints received are filed in both hard and soft copies. The team reviewed the report captioned External Grievances Login File last updated on the 20th September 2024. So far 17 external grievances logged were all found to have been resolved. There is also grievance committee which assist in resolving community grievance. As mentioned, the committee meet on the last Friday of every month to deliberate on issues of concern. Review of the last meeting dated</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>30/08/2024 did not established any grievance pending for solution.</p>	
<p>4.2.4</p>	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p>		<p>SAC grievance procedure states the company will make every effort to resolve grievances amicably. Where a resolution is not mutually found, SAC must ensure there is a process for complaint to be brought to the RSPO Complaints System.</p> <p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainant to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. Interview with the landowners as well the grievance committee mentioned they are very much aware but have not triggered any third party mediator since they are able to find solution internally to any grievance brought to them.</p> <p>The team reviewed the External Grievances Login File last updated on the 20th September 2024. So far 17 external grievances logged with all resolved with none on-going through 3rd-party resolution. Most of the issues logged were workers and families related issues.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.

<p>4.3.1 (C)</p>	<p>Contributions to community development that are based on the results of consultation with local communities are demonstrated.</p>		<p>SAC's contribution to community development is based the company's Corporate Social Responsibility (CSR) in the form of job creation, water supply, sanitation, health care services, road network, community Barry, schools, food security, alternative livelihood income act. These CRS projects are captured in the Community Development Action Plan (CDAP) referenced PLA_019_P1_Community Development Action Plan V4.</p> <p>Based on the plan SAC support it landlord communities through various projects which is either at the request of the communities or from the company based on the plan.</p> <p>For the year under review SAC has supported it landlord communities with;</p> <ol style="list-style-type: none"> 211 students supported with an amount for educational support (Socfin Scholarship Awards to SSS2 and SSS3 students for the 2024/2025 academic year). Sighted records sheet of all student signed for receipt of the money. This was also confirmed by some parents who were present during the 	<p> <input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input checked="" type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>
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			<p>community stakeholder consultation meeting.</p> <ol style="list-style-type: none"> 1. Completed 4-classroom block, teacher's office, and store for the Libby Community primary school. 2. Construction of 7 community barry's for Borbowa, Pangoma, Bonoma, Senehun, Kanga, Gambia, and Nianyahun. 3. Rehabilitation of water wells, sanitary facilities, and clinic at Sahn, Gboyama, and Sinjo. 4. Micro Finance of 10 months repayment period with 10% returns to support small businesses in the chieftom. So far 35 small businesses have benefited with an amount ranging from 2000 – 5000 NLe. 5. The company also supplies the vulnerable in the community with a bag of rice every quarter. For the year under review, only one time supply has been done in March 2024 with 309 benefits. However, it was mentioned that the Regent chief has requested an audit into the beneficiaries, hence the delay in supplying the other quarters as the company is still waiting for the feedback from the chief. 6. On the part of food security, the 	
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			<p>company supports the local community groups with rice and groundnut seedlings for cultivation. For the year under review 37 and 11 groups supported respectively.</p> <p>Opportunity for Improvement:</p> <p>SAC's contribution to community development is based on the company's Corporate Social Responsibility (CSR) in the form of job creation, water supply, sanitation, health care services, road network, community Barry, schools, food security, alternative livelihood income etc. These CRS projects are captured in the Community Development Action Plan (CDAP). However, it is important that SAC ensures that all project support is as per the CDAP allocations, for instance scholarships to Senior Secondary School student which is just 21USD per years.</p>	
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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, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		SAC Land document (Land Title) has not changed since certification. SAC operations were acquired through negotiations between the land owners, the Paramount Chief of the Malen Chiefdom, and the Sierra Leone government. SAC possesses 3 leases covering the entire concession categorized into Zones A, B and C. They are: <ul style="list-style-type: none"> • Zone A: Leased agreement dated 15th October 2012 with a total land area of acreage 16,248.54 (6575.55 Ha) with 200 beacon markers and shown on survey plan marked numbered SLS 43/10 dated 26/10/2011. • Zone B: Leased agreement dated 25th October 2013 with a total land area of acreage 15,491.486 (6,269.3185 Ha) with 16 beacon markers and shown on survey plan marked of numbered BLS 198/13 dated 2/08/2013. • Zone C: Leased agreement dated 17th October 2013 with a total land area of acreage 13,907.174 (5,628.156 Ha) with 21 beacon markers and shown on survey plan marked numbered BLS 260A/13 dated 14/10/2013. The leases have a fifty (50) year term

			<p>with an option to renew for a further term of Twenty-Five years immediately upon expiry. The terms of the lease also state that yearly rent of \$5.00 or its equivalent in Leones per Acres shall be paid annually. The said rent shall also be reviewed after every seven (7) years. However, it shall not increase by more than 17.5% of the rent immediately payable before the review.</p> <p>The Government of Sierra Leone after acquiring the land from the landowners of the Malen Chiefdom further sub-lease the land to Socfin Agricultural Company (SAC). Records of the sub-lease agreement were reviewed and they are as follows:</p> <ul style="list-style-type: none"> • Sub-lease for Estate A dated 25th October 2013 between the Government of Sierra Leone through the Minister of Agriculture, Forestry and Food Security (MAFFS) and Socfin Agricultural Company. The sub-lease covers an area measuring 13,907.174 (5,628.156 Ha). • Sub-lease is made on the 6th of November 2013 between the Government of Sierra Leone through the Minister of Agriculture Forestry and Food Security (MAFFS) and Socfin Agricultural Company. The sub-lease covers an area measuring 15,491.4869 acres (6,269.3185 	
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			<p>ha) expiring on 30/09/2062 (49years)</p> <ul style="list-style-type: none"> • Sub-lease for Estate C made on 25/11/2013 between the Government of Sierra Leone through the Minister of Agriculture Forestry and Food Security (MAFFS) and Socfin Agricultural Company. The sub-lease covers an area measuring 13,907.174 acres, expiring in 30/11/2026 (49years) <p>Declaration of consent signed by all land owners/family heads of land-holding families is also available and sighted by the audit team.</p>	
4.4.2	<p>Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include.</p> <p>a) 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.</p>		<p>As captured in 4.1.1 above, SAC has in place lease agreement which established decision made prior to signing of the agreement likewise the sub-leases. Furthermore, interview with all landowning communities confirmed being part of the process as a result of their for request for such a project following the collapse of Sierra Leone Produce Marketing Boards (SLPMB), a state owned plantation.</p> <p>Further reviewed Public Disclosure Report of the Environmental Social and Health Impact Assessment of Oil Palm and Rubber Plantation/Estate in the Malen Region, Southern Sierra Leone, dated June 2011. The report was by</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>STAR Consults, a local Consultancy commissioned by SAC to conduct the ESIA for its proposed oil palm plantations.</p> <p>After ESHIA, it was required by the Environment Protection Act of 2008 that the consultant (i.e. STAR Consults) carry out public disclosures of the ESHIA outcomes (in terms of potential impact and mitigation measures) to interested and affected parties. The disclosure was held in three different locations, Bo city, Malen, and Freetown on the May 27th, 28th, and 31st respectively. The meeting recorded a total attendance of 159 people with 30 participants in Bo, 88 participants in Malen and 41 in Freetown.</p> <p>In addition to the above, SAC held a series of meetings on FPIC process to enhance understanding and cooperation with the communities in their engagements. Some records of meetings between SAC and the communities made available for review are</p> <ul style="list-style-type: none"> • Topic: FPIC Socialization of Communities (Management of HCVs and Distribution of Customary Maps) ii. Date: 24/01/2020 iii. Village: Borbuwulo 	
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			<p>iv. Attendance: 16 community members</p> <ul style="list-style-type: none"> • Topic: FPIC Process (land use conservation and management) Date: 21/02/2020 Village: Manowulo Attendance: 34 community members and 4 SAC staff <p>The meeting recorded the community's concerns and requests, including considerations for the aged and vulnerable and the provision of water wells and toilets.</p> <p>At the end of the meeting, copies of the village maps were given to the communities through their town chiefs.</p>	
4.4.3 (C)	<p>Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).</p>		<p>SAC has a map showing the entire operational area in Malen Chiefdom. The map titled <u>Concession Boundaries of SAC plantation - Sierra Leone</u>. However, individual landowners contributing land to SAC's operations do not have a map showing the extent of their lands. Action Plan Malen Chiefdom Action Plan to Identify Landowner Acreages and Determine the Annual Lease Rent for Each Land Owner has been developed and signed by the; 1. General Manager of SAC, 2. SAC Community Liaison, 3. The Paramount Chief and 4. Malen</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>chiefdom speaker dated 02/05/2023 with the mandate to;</p> <ul style="list-style-type: none"> • Meet with all community members within the 52 villages to identify actual landowners who have contributed land to SAC's operation • Conduct verification and mapping for all individual lands • Produce title deeds and maps for each landowner per the new Land Act, Customary Land Rights Act 2022. • Pay annual rent to identified actual land owners. <p>Evidence gathered following the interview with the Land Commissioner established that 433 actual landowner lands have been identified and mapped except for 2 communities (Basaleh and Jorbohun) that are protecting over a century-old boundary issue. Hence delaying the finality of the process. A preliminary report submitted to SAC captioned DRAFT REPORT ON PHASE II, GIS SURVEY OF THE FAMILY LAND HOLDINGS IN SOCFIN AGRICULTURAL COMPANY CONCESSION, dated September 2024, was sighted. The report gives details of activity done with 433 families holding</p>	
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			<p>lands demarcated totaling 17,161.67 HA covering 54 villages. This was confirmed by several stakeholders including the host communities, the actual land owners, the Chiefdom speaker, CSOs (Green Scenery and Chairman of CSOs Coalition), and MALOA during the audit stakeholder meetings. All the stakeholders confirmed they are very happy with the process so far. They mentioned that they are waiting for the process to end where they will have their maps and land titles. They also confirmed the boundary issue between Basaleh and Jorbohun which has stalled the process for about 2 months now as of the time of the audit. Interview with the Chiefdom speaker as well as the District Officer established that there has been a meeting between the 2 communities in the presence of the Regent Chief, the Chiefdom speaker, and the Pujehun District Officer where it is been agreed that the area will be mapped and named it as a 'buffer zone' and the document and lease payment kept with the Chiefdom until the issue is finally resolved. This will give the survey team the opportunity to come back to complete the process and proceed with the validation, printing and issuance of the titles to the families holding lands.</p>	
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			Based on evidence gathered from all relevant stakeholders, the audit concluded that SAC is in compliance with the action plan developed in 2022 to get the land issues resolved.	
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		All documents of the company are written in the English language which is the official spoken and written language in Sierra Leone. However, the company, through its liaison officers engages with the community and explain all information to their understanding using the Mende language which is the local dialect widely spoken among the people. This was confirmed by the community and landowners during the audit stakeholder consultation meeting.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		<p>The communities of Malen Chieftom by convention are represented by the traditional leaders who are the Paramount Chief, Section Chiefs, Town Chiefs, and family heads. These representatives (Paramount Chief, Section Chiefs, Town Chiefs) are elected by the communities while the family heads are appointed by the family.</p> <p>The company keeps records of all the community representatives in their stakeholder list. The list is updated by information from the Paramount</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>Chief/Regent Chief who is the head of the chiefdom. Reviewed names of Section and Town Chiefs in Malen Chiefdom, Pujehun District, signed by the District Officer of Pujehun dated 19/09/2024. The list according to the CLO is signed by the DO because of the demise of the Paramount Chief. The list identifies all the Section and Town Chiefs in the Malen Chiefdom who are elected to represent the communities in any engagements including land.</p>	
4.4.6	<p>There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.</p>		<p>As part of the lease agreement, the company is expected to make an annual rent payment of 5.00 USD per acre. The amount is to be reviewed every 7 years of not more than 17.5%. Subsequently, there has been a 14% review in 2022 following the elapsed of the 1st 7-year period bringing the current annual lease payment amount to 5.70 USD per acre. This amount is to be distributed by all parties in the proportion: 50% to the Land owner/user, 20% to the District Council, 20% to the Chiefdom Administration and 10% to the Ministry of Agriculture, Forestry and Food Security. For the year under review, SAC has made rent payment for Zone C. Sighted evidence of receipt dated 13/09/2024. The document has been</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>

			<p>signed by all parties including Chiefdom speaker, Regent Chief, Central Chiefdom Admin Clerk (CCAC), Chairman of CSOs, Ministry of Agriculture and Food Security, LUC Pujehun, Commanding officer of Pejuhun District, Office of the National Security, District Officer, and SAC CLO. Rent payment for Zone B is due in December 2024 while Zone A is due in March 2025. This is due the fact the land agreement for each was made separately.</p> <p>Until now, the rent payment is done the same as previously where all landowners and land users benefit from the payment. It's expected that when the mapping is completed, payment will be made to only the identified and mapped families holding lands. This has been agreed by all families who contributed land to SAC development and captured in the action plan.</p>	
<p>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</p>				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		N/A as there has not been any new acquisition by the company since 2018.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity

				<input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.5.2 (C)	<p>FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.</p>		N/A as there has not been any new acquisition by the company since 2018.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.5.3	<p>Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations.</p>		N/A as there has not been any new acquisition by the company since 2018.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

	<p>b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken.</p> <p>c) Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.</p>			
4.5.4	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.		N/A as there has not been any new acquisition by the company since 2018.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project		N/A as there has not been any new acquisition by the company since 2018.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity

	proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.			<input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		N/A as there has not been any new acquisition by the company since 2018.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		N/A as there has not been any new acquisition by the company since 2018.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		N/A as there has not been any new acquisition by the company since 2018.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity

				<input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
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.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		SAC has in place an updated procedure for compensating titled Land captioned Compensation Procedure, referenced SOP-CL-002 dated 8/12/2022. The procedure provides information on the steps taken to identify people who were entitled to compensation and how they are paid.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		SAC has a map showing the entire operational area in Malen Chiefdom. The map is titled Concession Boundaries of SAC plantation - Sierra Leone. However, individual landowners contributing land to SAC's operations do not have a map showing the extent of their lands. Action Plan Malen Chiefdom Action Plan to Identify Landowner Acreages and Determine the Annual Lease Rent for Each Land Owner has been developed	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>and signed by the; 1. General Manager of SAC, 2. SAC Community Liaison, 3. The Paramount Chief and 4. Malen chiefdom speaker dated 02/05/2023 with the mandate to;</p> <ul style="list-style-type: none"> • Meet with all community members within the 52 villages to identify actual landowners who have contributed land to SAC's operation • Conduct verification and mapping for all individual lands • Produce title deeds and maps for each landowner per the new land Act, Customary Land Rights Act 2022. • Pay annual rent to identified actual land owners. <p>Evidence gathered following interviews with the Land Commissioner established that 433 actual landowner lands have been identified and mapped except for 2 communities (Basaleh and Jorbohun) that are contesting a century-old boundary issue. Hence delaying the finality of the process. A preliminary report submitted to SAC captioned DRAFT REPORT ON PHASE II, GIS SURVEY OF THE FAMILY LAND HOLDINGS IN SOCFIN AGRICULTURAL COMPANY</p>	
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CONCESSION, dated September 2024, was sighted. The report gives details of activity done with 433 families holding lands demarcated totaling 17,161.67 HA covering 54 villages. This was confirmed by several stakeholders including the host communities, the actual land owners, the Chiefdom speaker, CSOs (Green Scenery and Chairman of CSOs Coalition), and MALOA during the audit stakeholder meetings. All the stakeholders confirmed they are very happy with the process so far. They are waiting for the process to end where they will have their maps and land titles. They also confirmed the boundary issue between Basaleh and Jorbohun which has stalled the process for about 2 months now. Interview with the Chiefdom speaker as well as the District Officer established that there has been a meeting between the 2 communities in the presence of the Regent Chief, the Chiefdom speaker, and the Pujehun District Officer where it has been agreed that the area will be mapped and named as a 'buffer zone' and the document and lease payment kept with the Chiefdom until the issue is finally resolved. This will give the survey team

			<p>the opportunity to come back to complete the process and proceed with the validation, printing and issuance of the titles to the families holding lands. Based on evidence gathered from all relevant stakeholders, the audit concluded that SAC is in compliance with the action plan developed in 2022 to get the land issues resolved.</p>	
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		<p>N/A. There are no stallholders in SAC's operation. All lands have been leased out for the industrial plantation.</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		<p>Reviewed letters from the company sent to the various community leaders notifying them about a visit from the Community Liaison Department to discuss issues relating to land and crop compensation. In this regard the community were requested to be present for the meeting. Some of the communities invited are:</p> <ul style="list-style-type: none"> Section: Upper Pemba to the town chief of Kpanguma on the 03/03/2021 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>Topic: Community Engagement on Land and land Issues Date: 06/03/2021 Attendance: 52 community members, 5 SAC staff</p> <ul style="list-style-type: none"> Section: Taukunor to the town chief of Kpangba on 08/02/2021 Topic: Compensation of landowners and land users Date: 12/02/2021 Attendance: 37 community members, 8 SAC staff <p>Reviewed records of the Land Compensation Document which has details of compensations paid to a total of 6,834 Landowners/Users. The record provides information on the names of crop owners, planted area, type of crop, unit cost, total cost, and the signature or thumbprint of the recipient.</p> <p>Interview with the landowners during the audit stakeholder meeting on 21/09/2023 where 69 landowners sampled from a list of 142 actual landowner were present, they confirmed compensation payment made to them in the initial stage when they gave out their lands. They also mentioned all details of their land including documents made available at the chiefdom administration who is the custodian. Interview with chiefdom speaker as part of the audit stakeholder meeting on 20/09/23 also</p>	
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			<p>confirmed and made available of 4 booklets containing details of all who were compensated. Evidence of lease payments for all zones i.e. A, B and C were all sighted. Similarly, ground rent payment for the year under review for Zone C was sighted. That of Zone A and B will be done in December 2024 and March 2025 respectively depending when the land was leased.</p>	
<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</p>				
4.7.1 (C)	<p>A mutually agreed procedure for identifying people entitled to compensation is in place.</p>		<p>SAC has updated its procedure for identifying people entitled to compensation. The document is captioned Land Compensation Procedure and dated 08/12/2022. The procedure provides information on the steps taken to identify people who were entitled to compensation and how they were paid.</p> <p>SAC has also come up with an action plan to identify all landowners and their actual acreages and rent due them. The action plan contains a list of 142 landowners from 8 community sections. The list is signed by the Paramount chief of the Sahn Malen Chiefdom who is the custodian of all land in the chiefdom. The document was also signed by the chiefdom speaker. The total land size</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>captured on the list of landowners is 37,096 acres.</p> <p>Interview with some of stakeholders identified in the action plan including the landowners, MALOA, section chiefs and town chiefs as part of the audit stakeholder meeting on 20/09/23 and 21/09/23, all confirmed being briefed about the pending process. However the process is yet to commence. Interview with the land commissioner contracted to lead the process also mentioned of schedule meeting with the company on Monday 25/09/23 to conclude on the contract.</p> <p>Evidence gathered following the interview with the Land Commissioner established that 433 actual landowner lands have been identified and mapped except for 2 communities (Basaleh and Jorbohun) that are contesting a century-old boundary issue. Hence delaying the finality of the process. A preliminary report submitted to SAC captioned DRAFT REPORT ON PHASE II, GIS SURVEY OF THE FAMILY LAND HOLDINGS IN SOCFIN AGRICULTURAL COMPANY CONCESSION, dated September 2024, was sighted. The report gives details of activity done with 433 families holding lands demarcated totaling 17,161.67 HA covering 54 villages. This is confirmed by several stakeholders including the host</p>	
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			<p>communities, the actual land owners, the Chiefdom speaker, CSOs (Green Scenery and Chairman of CSOs Coalition), and MALOA during the audit stakeholder meetings. All the stakeholders confirmed they are very happy with the process so far. They are waiting for the process to end where they will have their maps and land titles. They also confirmed the boundary issue between Basaleh and Jorbohun which has stalled the process for about 2 months now. Interview with the Chiefdom speaker as well as the District Officer established that there has been a meeting between the 2 communities in the presence of the Regent Chief, the Chiefdom speaker, and the Pujehun District Officer where it has been agreed that the area will be mapped and named as a 'buffer zone' and the document and lease payment kept with the Chiefdom until the issue is finally resolved. This will give the survey team the opportunity to come back to complete the process and proceed with the validation, printing and issuance of the titles to the families' holding lands. Based on evidence gathered from all relevant stakeholders, the audit concluded that SAC is in compliance with the action plan developed in 2022 to get the land issues resolved.</p>	
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<p>4.7.2 (C)</p>	<p>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>SAC has a map showing the entire operational area in Malen Chiefdom. The map titled <u>Concession Boundaries of SAC plantation - Sierra Leone</u>. However, individual landowners contributing land to SAC's operations do not have a map showing the extent of their lands. Action Plan Malen Chiefdom Action Plan to Identify Landowner Acreages and Determine the Annual Lease Rent for Each Land Owner has been developed and signed by the; 1. General Manager of SAC, 2. SAC Community Liaison, 3. The Paramount Chief and 4. Malen chiefdom speaker dated 02/05/2023 with the mandate to;</p> <ul style="list-style-type: none"> • Meet with all community members within the 52 villages to identify actual landowners who have contributed land to SAC's operation • Conduct verification and mapping for all individual land • Produce title deeds and maps for each landowner per the new land Act, Customary Land Rights Act 2022. • Pay annual rent to identified actual land owners. <p>Evidence gathered following the interview with the Land Commissioner established that 433 actual landowner lands have been identified and mapped</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>
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			<p>except for 2 communities (Basaleh and Jorbohun) that are contesting a century-old boundary issue. Hence delaying the finality of the process. A preliminary report submitted to SAC captioned DRAFT REPORT ON PHASE II, GIS SURVEY OF THE FAMILY LAND HOLDINGS IN SOCFIN AGRICULTURAL COMPANY CONCESSION, dated September 2024, was sighted. The report gives details of activity done with 433 families holding lands demarcated totaling 17,161.67 HA covering 54 villages. This is confirmed by several stakeholders including the host communities, the actual land owners, the Chiefdom speaker, CSOs (Green Scenery and Chairman of CSOs Coalition), and MALOA during the audit stakeholder meetings. All the stakeholders confirmed they are very happy with the process so far. They are waiting for the process to end where they will have their maps and land titles. They also confirmed the boundary issue between Basaleh and Jorbohun which has stalled the process for about 2 months now. Interview with the Chiefdom speaker as well as the District Officer established that there has been a meeting between the 2 communities in the presence of the Regent Chief, the Chiefdom speaker, and the Pujehun District Officer where it is been agreed that the area will be mapped and named as a 'buffer zone' and the document and lease payment kept with the Chiefdom</p>
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			<p>until the issue is finally resolved. This will give the survey team the opportunity to come back to complete the process and proceed with the validation, printing and issuance of the titles to the families holding lands. Based on evidence gathered from all relevant stakeholders, the audit concluded that SAC is in compliance with the action plan developed in 2022 to get the land issues resolved.</p>	
4.7.3	<p>Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.</p>		<p>The community benefits from employments opportunities created by the establishment of the plantations. The communities confirmed during the stakeholder engagements they are informed of any vacant positions. However, they prefer the company to employ the community members directly, instead of the contractors they are using and employing them on contract basis. They also indicated that the establishment of the plantations has contributed to several social developments in the communities. They mention some of the developments to include the construction of community caninity barray, rehabilitation of schools, dugout wells, scholarships to children in the senior high schools, support to the vulnerable and aged in the communities, micro finance support (loans) and many more.</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </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.			
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		Interviews with families holding land, community representatives, the chiefdom speaker, the District Officer of Pejuhun, the District Agric Officer, and NGOs, established the mapping processing which is currently almost completed and has brought peace in the area. This was confirmed by MALOA executives during the meeting with them on 24/09/2024. They mentioned the process has been transparent and are happy with the peace the process has brought. They prayed the process would end smoothly where the actual land owner will have their land titles and maps of their actual contributions to the SAC establishment.
			<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.8.2 (C)	Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.		Interviews with families holding land, community representatives, the chiefdom speaker, the District Officer of Pejuhun, the District Agric Officer, and NGOs, established the mapping processing which is currently almost completed and has brought peace in the area. This was confirmed by MALOA executives during the meeting with them on 24/09/2024. They mentioned the
			<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>process has been transparent and are happy with the peace the process has brought. They prayed the process would end smoothly where the actual land owner will have their land titles and maps of their actual contributions to the SAC establishment.</p>	
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>Interviews with families holding land, community representatives, the chieftom speaker, the District Officer of Pejuhun, the District Agric Officer, and NGOs, established the mapping processing which is currently almost completed and has brought peace in the area. This was confirmed by MALOA executives during the meeting with them on 24/09/2024. They mentioned the process has been transparent and are happy with the peace the process has brought. They prayed the process would end smoothly where the actual land owner will have their land titles and maps of their actual contributions to the SAC establishment.</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>

4.8.4	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).		Interviews with families holding land, community representatives, the chiefdom speaker, the District Officer of Pejuhun, the District Agric Officer, and NGOs, established the mapping processing which is currently almost completed and has brought peace in the area. This was confirmed by MALOA executives during the meeting with them on 24/09/2024. They mentioned the process has been transparent and are happy with the peace the process has brought. They prayed the process would end smoothly where the actual land owner will have their land titles and maps of their actual contributions to the SAC establishment.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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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	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		Not applicable. SAC has no smallholders in its supply base.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
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				<input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		Not applicable. SAC has no smallholders in its supply base.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		Not applicable. SAC has no smallholders in its supply base.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or		Not applicable. SAC has no smallholders in its supply base.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

	other support mechanisms where applicable.			
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Not applicable. SAC has no smallholders in its supply base.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		Not applicable. SAC has no smallholders in its supply base.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		Not applicable. SAC has no smallholders in its supply base.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

				<input checked="" type="checkbox"/> Not Applicable (justification required)
5.1.8	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.		Not applicable. SAC has no smallholders in its supply base.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		Not applicable. SAC has no smallholders in its supply base.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
Criterion 5.2:				
The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		Not applicable. SAC has no smallholders in its supply base.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

				<input checked="" type="checkbox"/> Not Applicable (justification required)
5.2.2	<p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder)</p> <p>PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.</p>		Not applicable. SAC has no smallholders in its supply base.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		Not applicable. SAC has no smallholders in its supply base.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		Not applicable. SAC has no smallholders in its supply base.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		Not applicable. SAC has no smallholders in its supply base.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions

Criterion 6.1:

Any form of discrimination is prohibited.

6.1.1 (C)	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>SAC has a documented policy on Equal Employment Opportunities reference PO-G-105 dated 17/07/2021 revision 2. SAC commits to providing an environment which is free from discrimination. Also, Disciplinary action will be taken against Company employees and/or third parties who wilfully are in breach of this policy.</p> <p>The policy is made publicly available through several media including:</p> <ul style="list-style-type: none"> • Public sensitization using the community radio station (Malen Radio) • Communication at the muster 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<ul style="list-style-type: none"> • Internal trainings • HSE Meeting (weekly meetings where the company's policies are communicated) <p>Pregnancy testing is forbidden and it clearly mention in the Employment and Exit Procedure Ref: SOP-HR-003 dated on 12/10/15 and revised on 20/11/23 revision 7 and approved by the General Manager, saying that “medical tests do not include pregnancy testing” at section 9.</p> <p>Evidence was sighted of the policy which has been communicated with the workers at the muster and HSE meeting:</p> <ul style="list-style-type: none"> – Attendance list of Estate A dated on 05/09/24 and 23/11/23 – Attendance list of Estate B2 dated on 17/09/24 – Attendance list of Estate B1 dated on 06/02/24 and 09/02/24 – Attendance list for security workers dated 10/02/24 and 17/11/23 – Attendance list for construction workers dated on 10/02/24 – Attendance list for workshop workers dated on 10/02/24 – Attendance list for transport department workers dated on 25/11/23 	
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			<ul style="list-style-type: none"> - Attendance list for mill workers dated on 12/08/24 and 13/08/24 (26/01/23, 19/04/23 and 20/04/23). <p>This was also established during workers' interview with workers in blocks #12A, #13A and #16A in Estate A and blocks #28E and #7 in Estate C as well as the mill workers.</p> <p>Similarly, stakeholder meeting with the 3rd party contract managers established that the policy has been communicated with them.</p> <p>Neither recruitment directly by SAC nor the third party contractors established evidence of discrimination. Similarly, follow up interviews with the workers did not establish any form of discrimination.</p> <p>The policy has also been communicated with host community as confirmed during the audit stakeholder meetings with section chiefs and community representatives.</p>	
6.1.2 (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>SAC employs migrant workers, who are mainly in managerial role and others as welders.</p> <p>Interviews with workers indicate they have never been discriminated as SAC complies with its policy of no discrimination. Interviews did not establish any form of fees paid for</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>recruitment, contract substitution, passport withheld etc. No case of discrimination on communities were noted.</p> <p>This was established during workers' interview with workers in blocks #12A, #13A and #16A in Estate A and blocks #28E and #7 in Estate C as well as the mill workers.</p>	
6.1.3	<p>The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available</p>		<p>SAC has SOPs in place for recruitment, selection, hiring, promotion, retirement and termination captioned in Employment and Exit Procedure Ref: SOP-HR-003 dated on 12/10/15 and revised on 20/11/23 revision 7 and approved by the General Manager.</p> <p>For example: Reviewed of workers files recruited in 2023 and in 2024 such as and not limited to SAC006139; SAC095368; SAC100207; SAC101280; SAC102118; SAC006227; SAC092557; SAC000254; SAC102519; SAC008760; SAC102207; SAC102549.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

6.1.4	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>SAC has a pre-employment medical check form referenced FO-MED-01 version 01 dated 25/02/2022. This form details all the various medical tests one needs to go through to establish fitness prior to recruitment. The form does not cover pregnancy test as part of the test conducted before one is employed. Also, Pregnancy testing is forbidden and it clearly mention in the SAC's Employment and Exit Procedure Ref: SOP-HR-003 dated on 12/10/15 and revised on 20/11/23 revision 7 saying that "medical tests do not include pregnancy testing" at section 9.</p> <p>Records of following workers have been reviewed and no pregnancy test were conducted as per the pre-employment medical check forms reviewed : SAC006139; SAC095368; SAC100207; SAC101280; SAC102118; SAC006227; SAC092557; SAC000254; SAC102519; SAC008760; SAC102207; SAC102549.</p> <p>Additionally, interviewed conducted with female workers confirmed this assessment at blocks #12A, #13A and #16A in Estate A.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		SAC has an existing Gender Committee formed in 2018 and the objectives of the committee is to ensure equality between men and women in order to maintain a	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

			<p>peaceful working environment in which individuals can flourish and talent and skills can be used to their fullest. The audit team reviewed a Memo signed by the General Manager informing the staff of the new composition of the Gender Committee. The composition of the committee is a selection from the various departments. The committee meets once every month. Minutes of meetings on 15/03/24; 25/07/24 and 29/08/24 were made available for review.</p> <p>The committee also have in place an annual program which guides their activities for the year. Last election of board members was done in 2023.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
6.1.6	There is evidence of equal pay for the same work scope		<p>SAC has in place a salary structure captioned Socfin Sierra Leone Salary Grid dated 16/06/2023. Salary Grid has been approved by the General Manager on 07/06/23 and details level for employment and its corresponding salary paid. The salary Grid take into consideration; Grade 1 – 26, Level 1 – 5 with 1 being the lowest and 5 the highest, the corresponding salary paid depending on the level as well as accompanying allowances (Transport and General allowance).</p> <p>Depending on the employment type (permanent, fixed term or contract</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>employment) a contract is given which details the salary to be paid according to grade and level. Based on that, a pays lip is issued at the end of each salary month which also details the salary, all allowances due, overtime worked etc. and the subsequent deductions (Payee, NASSIT etc.). Review of employee pays lip as well contract of employment for all category of workers (permanent, fixed term or contract) established compliance.</p> <p>For example and not limited to SAC006139; SAC095368; SAC100207; SAC101280; SAC102118; SAC006227; SAC092557; SAC000254; SAC102519; SAC008760; SAC102207; SAC102549.</p>	
<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 (C)	Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.		<p>SAC has in place Collective Bargaining Agreement captioned Regulation of Wages and Industrial Relation Act (No. 18 Of 1971) signed by the commissioner of labour, employers in the agriculture industry and the various workers' union representatives, updated on 10/09/19 Vol. CXLX No. 67. This document serves as the collective agreement stipulating the condition of service for all workers including</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>agricultural workers.</p> <p>There are three employment arrangements in SAC:</p> <ul style="list-style-type: none"> - Employment directly as permanent staff of SAC - Employment directly by SAC on fixed term contract for a maximum of 9 to 12 months and made permanent or relief of duty depending on worker performance - Casual and seasonal employment is under the responsibility of third-party labour contractors such as Focus Business Solutions. <p>A list of subcontractors was made available for review.</p> <p>There is a documentation for pay in place (Pay slip) issued to all employment types (Permanent, Fixed Term, Seasonal and Casual).</p> <p>Interviews with sampled workers in blocks #12A, #13A and #16A in Estate A as well as the mill workers confirmed that they understand details of their condition of service as well as the pays lip. It was mentioned that the supervisors and managers explain to them in Mende language during morning muster and in some case by</p>	
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			<p>the HSE team during HSE meeting. Evidence of meeting conducted:</p> <ul style="list-style-type: none"> - Attendance list of Estate A dated on 05/09/24 and 23/11/23 - Attendance list of Estate B2 dated on 17/09/24 - Attendance list of Estate B1 dated on 06/02/24 and 09/02/24 - Attendance list for security workers dated 10/02/24 and 17/11/23 - Attendance list for construction workers dated on 10/02/24 - Attendance list for workshop workers dated on 10/02/24 - Attendance list for transport department workers dated on 25/11/23 <p>Attendance list for mill workers dated on 12/08/24 and 13/08/24</p>	
6.2.2 (C)	<p>Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on</p>		<p>As detailed in 6.2.1 above, SAC issues contract of employment with details of regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice etc. for all employment types (Permanent, Fixed Term and Casual). Pay slips are issued at the end of each working month as a document</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

	<p>compensation for all work performed, including work done by family members</p>		<p>of pay.</p>	
<p>6.2.3 (C)</p>	<p>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>All work done is within the legal working hours of 8 hours per day. However, where work exceeds the legal working hours, it is paid as overtime in accordance with the CBA. As mentioned, SAC issue employment contracts and pays lips to all workers with details on 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>Interview and review of contract of employment established that maximum hours of work in SAC is 40 hours per week i.e. from Monday to Friday (8 hours per day) with break time depending on start time of work. Interview also established that, sick leave, annual leave and maternity leave are paid.</p> <p>Reasons for dismissal and period of notice are captured in the contract of</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>employment and respected by the company as confirmed by the workers and union executives during the interviews.</p> <p>Workers reviewed confirmed this assessment such as and not limited to SAC006139; SAC095368; SAC100207; SAC101280; SAC102118; SAC006227; SAC092557; SAC000254; SAC102519; SAC008760; SAC102207; SAC102549.</p>	
6.2.4 (C)	<p>The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure</p>		<p>There are three employment arrangements in SAC:</p> <ul style="list-style-type: none"> - Employment directly as permanent staff of SAC - Employment directly by SAC on fixed term contract for a maximum of 9 to 12 months and made permanent or relief of duty depending on worker performance. - Casual and seasonal employment is under the responsibility of third-party labour contractors such as Focus Business Solutions, etc. <p>Mainly all workers are living in the communities located around the plantation. Accommodation is only provided to mill workers. SAC support workers staying in the communities with housing allowance.</p>	<p><input type="checkbox"/> Conform</p> <p><input checked="" type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>Rent payment schedule for 2024 has been provided and was reviewed. Same for the list of workers whose benefit to housing has been reviewed. SAC provided also accommodations to mill workers, to some supervisors and managers. These accommodation comes with all the basic amenities like electricity, water, sanitary etc. at no cost to the workers.</p> <p>There is a clinic onsite but operated by the state which also serve SAC employees at no cost to them.</p> <ul style="list-style-type: none"> - Sanitation facilities <p>SAC supports communities (where most of workers are living) in sanitation facilities building such as Bendu village, at Maleu village and at Kortumahun village, at Bananleh village, at Malah secondary school and at Libby village.</p> <ul style="list-style-type: none"> - Access to children's education <p>SAC supports scholarship for children who attend secondary school (those with best result). SAC provide financial assistance to the school teachers and children transportation.</p> <ul style="list-style-type: none"> - Welfare amenities <p>SAC has a free game area which is accessible to all the workers and the communities and also canteen where</p>	
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			workers can have access to food. There is a football field also accessible to workers and communities.	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		<p>There are some communities' markets in the various area including Gboyama, Sahn Malen and Bamba markets where staff have easy access to food.</p> <p>The company also has a Rice project in Hongai, Gbumbu, Kpamba to produce rice for the communities.</p> <p>SAC also support the rehabilitation of some communities' markets such as Sahn Malen Chiefdom.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.2.6	<p>A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p>PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist</p>		<p>SAC has conducted an assessment of the prevailing wage and in kind benefits provided to their Grade 4 workers, including contractors . Calculation was done based on the income for the lowest earning employee as at August 2024. Prevailing wage calculated is 3,851.40 SLL.</p> <p>Legal minimum wage is 800.00 SLL and SAC Minimum Wage (Current Salary Grid) is 2.1800 SLL. In August 2024, Lowest net Salary (August 2024 Payroll) was 2,909.25 SLL.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

6.2.7	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal		<p>SAC employs full-time and contract workers who are used for all activities depending on the nature of work. Temporary and day labour are only limited to jobs that are temporary or seasonal.</p> <p>It was confirmed through workers records and pays lips reviewed, Interviews with SAC employees (SAC006139; SAC095368; SAC100207; SAC101280; SAC102118; SAC006227; SAC092557; SAC000254; SAC102519; SAC008760; SAC102207; SAC102549) and Interviews with subcontracting company's workers (SEA108490; SEA100801; SEA108007; SEA108570; SEA108613).</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
<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 (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>SAC has in place a policy on Freedom of Association and Collective Bargaining referenced PO-G-106 dated 17/07/2021 and approved by the General Manager. The policy states that SAC respects the right to freedom of association and collective bargaining of workers. Any employee, including subcontractors, temporary and migrant</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>workers are free to form, join or refuse to join an association or union according to their personal conviction, without fear of reprisal, intimidation or harassment.</p> <p>The policy is communicated to workers through HSE meeting during muster morning. Evidence reviewed:</p> <ul style="list-style-type: none"> - Attendance list of Estate A dated on 05/09/24 and 23/11/23 - Attendance list of Estate B2 dated on 17/09/24 - Attendance list of Estate B1 dated on 06/02/24 and 09/02/24 - Attendance list for security workers dated 10/02/24 and 17/11/23 - Attendance list for construction workers dated on 10/02/24 - Attendance list for workshop workers dated on 10/02/24 - Attendance list for transport department workers dated on 25/11/23 - Attendance list for mill workers dated on 12/08/24 and 13/08/24 	
			(26/01, 19/04 and 20/04). Interviews	

			<p>with sample workers in blocks #12A, #13A and #16A in Estate A and blocks #28E and #7 in Estate C confirmed this assessment.</p>	
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request</p>		<p>There is workers union in place and named Sierra Leone Union of Security Watch Men & General Workers. This union started introduction activities near to workers by meeting with them through sensitization and communication. Also, the union met the SAC management and started to discuss on various workers issues brought by workers. Meeting between Union and SAC management is hold upon request from both parties.</p> <p>Since January 24 until audit date, 4 meeting have been conducted between the union and SAC management. Meeting records reviewed:</p> <ul style="list-style-type: none"> - Monthly meeting with Union dated on 04/04/24 was made available and reviewed. Contents were: <ul style="list-style-type: none"> o Hours of work and payment strategies – included into the side agreement on 30/08/24 which will enter in force in 	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>November 2024.</p> <ul style="list-style-type: none"> ○ Transportation – Increment of transport allowance from SL15 to SL20. ○ Medical – Medical procedure Ref OP-MED-003 version 2 reviewed and dated on 22/11/23 ; Medical grievance data / spreadsheet in place. Sensitization started near to workers (18/09/24). ○ Agreement of agent with outgoing executive – Shop steward and advisers election done in 15/04/24. <ul style="list-style-type: none"> – Monthly meeting with Union dated on 12/08/24 was made available and reviewed. – Monthly meeting with Union dated on 26/08/24 was made available and reviewed. <p>Contents were:</p> <ul style="list-style-type: none"> ○ Final date for signing-off side agreement – Done on 30/08/24 which will enter in 	
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			<p>force in November 2024.</p> <ul style="list-style-type: none"> ○ Certification of drivers and MOU signing – Certificate in driving skills made available and dated on August 24 (for all) and deliver by Sierra Leone Opportunity Industrialization Centres (SLOIC) <p>More collaboration between union and company</p>	
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		Introduction activities of the new worker union operating in SAC operation is still on-going. No evidence of management interference was noted based from the interview with representative of The Sierra Leone Union of Security Watch Men & General Workers during the audit and some workers in the field.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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		SAC has in place a policy on Child Labour Ref PO-G-109 dated 17/07/2021 revision 2 and approved by the General Manager. The policy has been communicated to the workforce during HSE meetings and to	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

			<p>subcontractors during their contract signing. The policy is communicated to workers through HSE meeting during the muster morning. Evidence reviewed:</p> <ul style="list-style-type: none"> - Attendance list of Estate A dated on 05/09/24 and 23/11/23 - Attendance list of Estate B2 dated on 17/09/24 - Attendance list of Estate B1 dated on 06/02/24 and 09/02/24 - Attendance list for security workers dated 10/02/24 and 17/11/23 - Attendance list for construction workers dated on 10/02/24 - Attendance list for workshop workers dated on 10/02/24 - Attendance list for transport department workers dated on 25/11/23 - Attendance list for mill workers dated on 12/08/24 and 13/08/24 <p>The policy has been communicated at the radio on 13/05/24, 20/05/24, 22/07/24 and to subcontractors' workers.</p>	<input type="checkbox"/> Not Applicable (justification required)
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			<p>Interviews with sampled workers in blocks #12A, #13A and #16A in Estate A and blocks #28E and #7 in Estate C as well as the mill workers confirmed that they are aware on the policy.</p> <p>All workers interviewed, including contractors' workers mentioned, employment is preceded by submission of a valid ID cards (voter ID) which bears the date of the birth. It was also noticed that, without a valid ID, no employment is given. Indeed the first control done by the Human Resources Department is the verification on the ID Voter Card of the date of birth according to the SAC's Employment and Exit Procedure Ref: SOP-HR-003 dated on 12/10/15 and revised on 20/11/23 revision 7, in section 9.</p> <p>The policy has also been communicated to contracted companies as confirmed during the audit stakeholder meetings</p>	
6.4.2 (C)	<p>There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure</p>		<p>All employment is preceded by submission of a valid ID cards (voter ID) which bears the date of the birth. Indeed the first control done by the Human Resources Department is the verification on the ID Voter Card of the date of birth according to the SAC's Employment and Exit Procedure Ref: SOP-HR-003 dated on 12/10/15 and</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>revised on 20/11/23 revision 7, in section 9.</p> <p>SAC does not employ any person below the minimum age of 18 years old. Subcontractors audited also complied to these requirements. The Company has a zero tolerance and strongly condemns child labour and prohibits same within its operations.</p> <p>Over 102 employees' files reviewed had voter ID cards attached to all contracts of employment.</p>	
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		<p>There was no evidence sighted of young person within 15 -17 years employed. Samples of contract files with ID cards reviewed did not establish that young persons are employed.</p> <p>The young workers within SAC operation have 20 years old, employed in 2023 and 2024. They are working under Agric, Security, Administration, Estate B and Phytosanitary team, departments.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

6.4.4	<p>The unit of certification demonstrates communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live</p>		<p>SAC has in place a policy on Child Labour Ref PO-G-109 dated 17/07/2021 revision 2 and approved by the General Manager.</p> <p>All interviews done with subcontracting representatives established that it is prohibited to hire persons under 18 years of age. No cases of workers under the age of 18 were identified during the auditfield visits.</p> <p>The policy has also been communicated to contracted companies as confirmed during the audit stakeholder meetings with communities.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
<p>Criterion 6.5: Policies and procedures in place to protect workers' rights.</p>				
6.5.1 (C)	<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>SAC has in place a documented policy that prohibits any form of sexual harassment and violence. The policy is referenced PO-G-107 and dated 17/07/2021 and approved by the General Manager. The policy states that:</p> <ul style="list-style-type: none"> - SAC commits to providing a safe environment which is free from sexual harassment for all the people working on the concession. - SAC complies with relevant national laws and international 	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>agreements regarding sexual harassment. Compliance with applicable laws, regulations and agreements are monitored by a regulatory watch.</p> <ul style="list-style-type: none"> - SAC takes reports of sexual harassment seriously and resolves disputes in an effective, timely and appropriate manner, ensuring confidentiality. No one is to be victimized for reporting sexual harassment. - SAC has zero tolerance regarding sexual harassment under any circumstances or location. - SAC is committed to identify, avoid and mitigate sexual harassment associated risks in relation to its business operations. - SAC ensures that all employees, contractors and their employees are sensitized on gender related issues. <p>The policy has been communicated to all workers and subcontractors during HSE meeting during the muster morning. Evidence reviewed:</p> <ul style="list-style-type: none"> - Attendance list of Estate A dated on 05/09/24 and 	
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			<p>23/11/23</p> <ul style="list-style-type: none"> - Attendance list of Estate B2 dated on 17/09/24 - Attendance list of Estate B1 dated on 06/02/24 and 09/02/24 - Attendance list for security workers dated 10/02/24 and 17/11/23 - Attendance list for construction workers dated on 10/02/24 - Attendance list for workshop workers dated on 10/02/24 - Attendance list for transport department workers dated on 25/11/23 - Attendance list for mill workers dated on 12/08/24 and 13/08/24 <p>The policy has been communicated at the radio on 13/05/24, 20/05/24, 22/07/24 and to subcontractors' workers.</p> <p>Interviews with sampled workers in blocks #12A, #13A and #16A in Estate A and blocks #28E and #7 in Estate C as well as the mill workers confirmed that the policy has been communicated to them. Furthermore, interview with the subcontracting companies workers also confirmed same.</p>	
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			<p>The policy has also been communicated to host community as confirmed during the audit stakeholder meetings with section chiefs and community representatives.</p>	
<p>6.5.2 (C)</p>	<p>A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce</p>		<p>SAC has in place a policy to protect the reproductive right referenced PO-G-108 and dated 17/07/2021 and approved by the General Manager. The policy states that:</p> <ul style="list-style-type: none"> - SAC commits to respecting reproductive rights and the protection thereof in compliance with relevant national laws and international agreements. Compliance with applicable laws, regulations and agreements are monitored by a regulatory watch. - SAC recognizes the right of all employees to decide freely and responsibly the number and timing of their children. - SAC ensures that all employees, contractors and their employees are sensitized on topics related to reproductive health and the related rights. <p>The policy has been communicated to all workers and subcontractors during HSE meeting during the muster morning. Evidence reviewed:</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<ul style="list-style-type: none"> - Attendance list of Estate A dated on 05/09/24 and 23/11/23 - Attendance list of Estate B2 dated on 17/09/24 - Attendance list of Estate B1 dated on 06/02/24 and 09/02/24 - Attendance list for security workers dated 10/02/24 and 17/11/23 - Attendance list for construction workers dated on 10/02/24 - Attendance list for workshop workers dated on 10/02/24 - Attendance list for transport department workers dated on 25/11/23 - Attendance list for mill workers dated on 12/08/24 and 13/08/24 <p>The policy has been communicated at the radio on 13/05/24, 20/05/24, 22/07/24 and to subcontractors' workers.</p> <p>Interviews with sampled workers in blocks #12A, #13A and #16A in Estate A and blocks #28E and #7 in Estate C as well as the mill workers confirmed that the policy has been communicated</p>	
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			<p>to them at the morning muster.</p> <p>Furthermore, interview with the subcontracting companies also confirmed same.</p> <p>The policy has also been communicated to host community as confirmed during the audit stakeholder meetings with section chiefs and community representatives.</p>	
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified		<p>SAC started to assess the needs of new mothers via consultation led by the gender committee members in each estate. Ref IN-CLD-007 Version 1.</p> <p>First outcomes of the assessment were shared and were reviewed such as breast-feeding time, assistance for medical visit. Preliminary action are under discussion with SAC General Manager.</p> <p>However, Interviewed with the female workers found that they have opportunities to rest periods for breast-feeding according to the regulation with previous consent obtain near to HR.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		<p>SAC has in place a documented grievance mechanism captioned Grievance Mechanism Process referenced SOP_019 revision 4 dated on 01/07/15 and revised on 22/05/20. Section 4 of the procedure ensure</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

			<p>confidentiality.</p> <p>The policy is communicated via Malen Radio (Socfin Hour) to all workers and subcontractors. Sighted communication done on 19/06/23. Interviews with sampled workers in blocks #12A, #13A and #16A in Estate A and blocks #28E and #7 in Estate C as well as the mill workers confirmed that the policy has been communicated to them at the morning muster and also during HSE meeting.</p> <p>Furthermore, interview with the subcontracting companies also confirmed same.</p> <p>The policy has also been communicated to host community as confirmed during the audit stakeholder meetings with section chiefs and community representatives.</p> <p>Reviewed the grievance log and found all complaint/grievance logged and resolved.</p>	<p><input type="checkbox"/> Not Applicable (justification required)</p>
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Criterion 6.6:

Work is voluntary and specific labor policy and procedures are implemented.

<p>6.6.1 (C)</p>	<p>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>SAC has a special labour policy Ref: PO-G-110 dated on 17/07/21 revision 2 and approved by the General Manager. Policy mentions that:</p> <ul style="list-style-type: none"> – SAC will not subject temporary or migrant workers to any discrimination in any aspect of the employment relationship – SAC provides the same payment conditions to temporary or migrant workers as with any other workers in accordance with national laws. – SAC does not engage in the practice of contract substitution. – SAC does not use forced or trafficked labour, either directly or via third parties. – SAC recognises that employees have the right to terminate employment without penalty when reasonable notice is given or as per agreement. – SAC organizes a post-arrival orientation programme for migrant employees, with a special focus on language, safety, labour laws and cultural practices. 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<ul style="list-style-type: none"> - SAC does not charge any fees related to the recruitment and hiring of migrant workers. <p>SAC's Employment and Exit Procedure Ref: SOP-HR-003 dated on 12/10/15 and revised on 20/11/23 revision 7 explicitly mentions that all work is voluntary and SAC ensures that the 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 without reason <p>There are migrant workers in SAC who are mainly expatriates who are all in managerial positions. Interview with sample of them did not establish any non-compliance against SAC' own procedure.</p> <p>Interview with workers and third-party contract managers did not establish any form of forced labour.</p>	
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6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		<p>SAC has a special labour policy Ref: PO-G-110 dated on 17/07/21 revision 2 and approved by the General Manager. Policy mentions that:</p> <ul style="list-style-type: none"> - SAC will not subject temporary or migrant workers to any discrimination in any aspect of the employment relationship - SAC provides the same payment conditions to temporary or migrant workers as with any other workers in accordance with national laws. - SAC does not engage in the practice of contract substitution. - SAC does not use forced or trafficked labour, either directly or via third parties. - SAC recognises that employees have the right to terminate employment without penalty when reasonable notice is given or as per agreement. - SAC organizes a post-arrival orientation programme for migrant employees, with a special focus on language, safety, labour laws and cultural practices. - SAC does not charge any fees related to the recruitment and 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>hiring of migrant workers.</p> <p>Migrant workers in SAC are mainly expatriate staff who are in managerial position with no evidence of their right being violated. However, SAC recruits majority of its workers locally.</p> <p>All recruitment cases audited are in compliance to SAC's Employment and Exit Procedure referenced Ref: SOP-HR-003 dated on 12/10/15 and revised on 20/11/23 revision 7.</p> <p>Interviews with sampled workers in blocks #12A, #13A and #16A in Estate A and blocks #28E and #7 in Estate C as well as the mill workers mentioned they were not charged any fee prior to working in the company, neither have they been subjected to forced, discriminatory or contract substitution. They mention as per their contract agreement, they are employed as agricultural workers, hence they work sometimes as harvester, collectors, slashers, etc. depending on job availability for a particular day or season.</p>	
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Criterion 6.7: Appropriate health and safety measures are in place.			
6.7.1 (C)	<p>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>SAC has identified the responsible persons for tis H&S. The HSE Manager is responsible for overseeing health and safety issues. . There is also a 13-member Safety Committee in place consisting of one representative from each department, with five members for Agriculture department. The responsible persons and workers meet regularly during which health and safety issues are communicated to workers and workers' health and safety concerns are also communicated to the responsible persons. Such meetings include"</p> <ul style="list-style-type: none"> • The weekly safety talks (every Thursday the HSE minutes talk with the general department. For the Agriculture Department, because of the size • The Captains, Supervisors and the Divisional Managers meetings on Wednesday to discuss the HSE minutes ahead of the Thursday meeting with the general departmental workers. • The Management reviews <p>Issues from workers from HSE minutes</p>
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			<p>are captured on the “ISO Related and Specific Functions (IRSP) Checklist Reference REC-HSE-010, version 01, of 17/02/2023. Which captures issues raised/discussed, for Notice Board, HSE Minutes, Training, Workplace checks, Emergency exercise and Environmental accidents/grievances and human rights. For example,</p> <ul style="list-style-type: none"> • Feedback that “Crush Helmet to be supplied to Supervisors” from the Road Safety” HSE Minutes of 25/07/2024 • Safety Committee Meetings: where the related feedback from workers are discussed and referred to the appropriate departments for non-HSE issues and HSE related issues are followed up with actions. For example HSE meeting of <p>From the HSE meetings, actions on feedback are discussed and responsibilities assigned whereby implementation is reviewed at subsequent meetings. For example: the review of actions under “section 8 ‘Recommendations/actions of last meeting’ of the Safety Committee Report of 02 July 2024.</p> <p>Interview with workers, including some</p>	
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			Safety committee members, confirmed the regular HSE committee meetings and their participation.	
6.7.2	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>SAC has an Emergency Preparedness and Procedure referenced SOP_005 approved by the General Manager in 2019. which defines the management of the potential emergency situations related to the its activities which may require emergency intervention. The objective of this procedure is to be prepared in case an accident occurs, in order to develop appropriate immediate response and mitigate potential impacts. This emergency procedure is linked to instructions that detailed emergency services, teams and accidental situations. There are other related SOPs, Forms and plans such as</p> <ul style="list-style-type: none"> • Work Accident Procedure, Reference: SOP-HSE-001 Version: 01 of 12/08/2022, which defines the management of any accident that may occur in the context of work. • The Work Accident Form reference FOR_005_F1, which is used to record accidents and to deeply analyse the roots of the problem to find an effective and sustainable solution. • Evacuation plans for the various Divisions, units housing and stations which are 	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

			<p>displayed in all such places. For example, the Evacuation Plan Mill, Reference: REC-HSE-005 Version: 02 of 6/7/2023</p> <p>Probable emergencies identified in the plan are also captured in the Accident Situation List, For example,</p> <ul style="list-style-type: none"> • Accidental Situation List reference LIS_005_A1 of Revision Date: 12/01/2021. This list presents all potential accident (fire, chemical spillage, potential natural disasters) with its origin, its means of prevention, its intervention, its response, its planning of testing and staff in charge • The General Emergency Number List reference LIS_005_A3 of 16/02/2020 which list emergency topics to include: Workers Accident, Fire, Leakages/Spillages, Lagoon Overflowing among others. <p>These are written in the English language which is the official language of the Sierra Leone. However, these are explained to workers during the various safety talks in the Croe language.</p> <p>For example</p> <ul style="list-style-type: none"> • HSE minutes: Fire & Emergency Preparedness Plan for Workshop at the Hill Station 	
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			<p>of 11/04/2024, attendance signed by 45 participants with the EMS</p> <ul style="list-style-type: none"> • HSE Minutes : Electrical Safety for Agriculture Department Team BH6 in EB2 of 25/04/2024, attendance thumb printed by 28 participants with their EMS <p>Interview with sample of workers confirmed that generally the emergency procedures are understood by them.</p> <p>Accidents are recorded and investigated to determine whether work accident or non-work accident. The dispensary carries out their investigations on all accidents, the referral facility that accidents are referred investigation to know the severity of the case. Based on this the findings of the severity and stability of the patient's condition. Records of accident investigations were sighted. For example, Work Accident Investigation Form B, reference FO-HSE-001B Version 02 of 15/07/2-23 which records the investigation of an accident for a named workers with employment number EMS SAC 09934, from the Agriculture Transport Department which occurred on 18/12/2023 in block 27 Estate A and investigated on 01/02/2024.</p> <p>Accident records including monthly Work Accident records from 2022 to</p>	
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			<p>August 2024. Accident records are also reviewed and the last review sighted was December 2023.</p> <p>The company's emergency procedures include the provision of first aid equipment at worksites. It has trained its supervisors and captains in first aid administration and provided to its supervisor toll free emergency numbers. It has a procedure on first aid kits "First Aid Kit Management Procedure, reference: SOP-MED-001 Version: 01 of 17/08/2022 which describes the arrangements for the distribution, storage, use, control and supply of first aid kit materials in order to have first aid materials available in case of an emergency. First aid kits sighted were well stocked.</p> <p>Visits to worksites within the estates found areas where there were no first aid kits. According to the company there had not been enough first aid kits and the company uses supervisors/first aiders on motorbike provided with first aid kits and can be reached on mobile phones when needed. Sample of tests of this system by calling some of these mobile first aid supervisors could not reach them due to not so good mobile network. For example, in block 36A, B2, Estate C block 9, and block 8d.</p> <p>The company, however, confirmed that they are aware of the issues identified and have already worked on them and</p>	
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			<p>provided evidence of having purchased additional 10 new first aid boxes yet to be distributed and has taken delivery of Radio system which arrived in the store during the week of the audit yet to be installed to complement the use of mobile phones in the field. The audit team concluded that the company could improve on swift deployment of the kits and the radio system in stock.</p>	
6.7.3 (C)	<p>Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p>		<p>and PPE Supplied to Specific Functions: These include, the Department, the PPE; Annual Quantity, PPE Name, Reference Picture Technical Note, the Standard among other details. Consequently, the company provided evidence of PPE supply to all workers free of charge. For example, records of distribution of overalls, respirators and gloves to Phyto Team PH03/Agric, signed for by workers with their EMS: for example SAC 102055, SAC 100898, SAC 108553. Interview with workers further confirmed that PPEs supply is free of charge.</p> <p>Visits by the audit team to different work sites came across workers not in use of appropriate PPEs. For example:</p> <ul style="list-style-type: none"> Sprayers in Estate C block 18 did not have the eye and the face protection though the SDS for the pesticide in use 	<p> <input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>

			<p>(for example, Glyphosate monoammonium salt and Metsulfuron-methyl issued by Sun Valley Hall Limited on 26/01/2023 and 3/2/2024 respectively) clearly state that persons mixing the pesticide and those using the mixed pesticide should use face shield or goggles. The company's PPE evaluation document specific to function also specifies protective glasses with reference 60610 and of EN 170 EN 166 standard for chemical sprayers.</p> <ul style="list-style-type: none"> • Some workers for Focus (a third-party workers contractor) were sighted in damaged rainboots in Estate A, 13A doing slashing , in Estate C doing road slashing and Tegloma Enterprise (a third-party workers contractor) in Estate A, block AM 22. <p>The company has compilation of SDS for all pesticides in use and storage. SDS were available and sighted at appropriate locations. It also has sanitation facilities for its pesticides sprayers to change out of PPE, wash and put on their personal clothing. These changing rooms are constructed with their wastewater directed into</p>
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			<p>“soakaway” pits to avoid land and water contamination.</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>SAC provides free medical care for all staff. This is captured in its SOP_031 - Medical Services Procedures reference: SOP-MED-003 Version: 02 of 30/11/2023 and also specified in the in the employee contracts. SAC also collaborates with five medical facilities located in the Malen Chiefdom and the District Hospital to provide medical services to staff and workers. They include:</p> <ol style="list-style-type: none"> 1. Sahn Malen Health Center; 2. Taninahun Health Post; 3. Sengema Health Post; 4. Bendu Health Post; <p>The company also makes referrals to the following medical centers:</p> <ol style="list-style-type: none"> a. Pujehun Governmental Hospital (Pujehun); b. Shuman Hospital (Freetown); c. Kindoya Hospital (Bo). <p>The company maintains a comprehensive database of medical care and data for 2024 “MEDICAL CARE DATABASE 2024” was available and sighted. The database given further details on work related and non-work related accidents.</p> <p>The company has medical insurance coverage for all staff with Aureol</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>Insurance Company Ltd, and evidence of previous payments to workers were sighted and reviewed.</p> <p>There was evidence of payment of work-related accidents leading to injuries among others. For example, Claim and compensation calculation by Cresmet Insurance and Reinsurance Brokers with referenced # CI&RB/ABS/TEC/0948 dated 27/10/2023 and 2. UBA Bank cheque # 02187548 dated 26/10/2023 with an amount Nle 3,717.05 paid to a named claimant with # EMS099111. There was also discharge receipt issued by Aureol Insurance Company Limited and signed by the victim dated 13/11/2023 to confirm receipt of money.</p> <p>For all medical conditions, the company has yearly allocated amount for each worker salary for treatment of cases which are beyond primary health care and are referred to high facilities. Whenever the allocated amount for the worker and dependants is exhausted, the difference is deducted from the worker salary.</p>	
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6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		<p>SAC has a system in place to record the LTA. The company records injuries using the LTA metrics which is captured in the SAC HSE `Monthly Report for 2023, presented in a spreadsheet. All occupational injuries are recorded on daily basis and extrapolated to monthly and yearly bases. Records of occupational injuries logged in the report sheet for January – August 2024 were sighted and reviewed during the audit. Lost day incidence rate per 200,000 hours was indicated from January to August 2024 for permanent employees, temporary workers, daily workers and other workers, as presented in the monthly report. For example, Lost day incidence rate per 200,000 hours for temporal workers from January to August 2024 ranged from 4.92 (the lowest in August) and 30.71 (the highest in January). The HSE Manager oversees these recordings and have been trained.</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>
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Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment

Criterion 7.1:

IPM plans are implemented and monitored to ensure effective pest control.

7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		<p>SAC has a documented IPM reference IN-AGRIC-041 version 01, of 30/09/2022 in place. The IPM identifies potential animal pests to include: Weaver birds, rodents – Aulacode “grasscutter”, other insects such as the <i>Zonocerus variagatus</i> (grasshopper). Similarly, Section E “Upkeep” of K-02. Integrated Pest Management of Socfin Oil Palm Manual of 2016 identifies manual weeds and their various management methods.</p> <p>As contained in the IPM document, pest management techniques include:</p> <ul style="list-style-type: none"> • Cultural control (planting of beneficial plants like <i>Tunera subulata</i> and <i>Antigonon leptopus</i>) that attract insect, which prey on insect pests; • Mechanical/Physical control (removing physically the pest from the palms); • Genetic Control (In the nursery, SAC’s palms are Fusarium and Ganoderma tolerant); • Chemical control (Last resort, when a critical threshold is reached). <p>SAC also has SOPs and/or instructions</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>in place guiding the implementation of various aspects of the IPM plans. For example:</p> <ul style="list-style-type: none"> • Phytosanitary Control – Scouting, reference IN-AGRIC-034 version 01, of 29/09/2022; • Phytosanitary Control – Coelanomenodera, Zophopetes and Latoia reference IN-AGRIC-033 version 01, of 29/09/2022, • Invasive species control referenced IN-AGRIC-027 version 02, of 07/08/2023. <p>The aim of the IPM is to reduce agrochemical usage in pest control and the implementation of the plans seeks to achieve this aim.</p> <p>The IPM plan and its SOPs are implemented and the company provided evidence of effectiveness in the implementation of the plan. For example</p> <p>Reduction in the population of C. minuta. For example, from January to May 2024 a total 26.4 ha of plantation were treated with 13.2 gramme of Thiocyclam compared to the treatment of 117.76ha using 29.4 grams of Thiocyclam over the same period in 2023 and the 260.20ha treated using 65.1 grams of thiocyclam in 2022 as captured in the Coelaeno mendera:</p> <p>Reduction in the population of</p>	
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			<p>Caterpillars report.</p> <p>Training is conducted for workers on the company's IPM and records were available and consulted during the audit. For example,</p> <ul style="list-style-type: none"> • SOP Training / Instruction – Integrated Pest Management, at Jao Junction (estate C&D) Phyto 10-13 team, of 27/05/2024 attendance signed by 17 participants with their EMS. • SOP Training / Instruction – Integrated Pest Management, at Contractors Office (estate A&B) Phyto 1-9 team, of 22/05/2024 attendances signed by 31 participants with their EMS. This was further confirmed from interviews with workers in blocks <p>No fire is used for pest control consistent with the SOCFIN's Group Policy for Responsible Management commitment of 30/03/2022.</p> <p>Section 3 of the IPM concerning "Material and PPE" states that "there is no prophylactic use of pesticides and neither does SAC use paraquat, unless in exceptional circumstances, as identified in national best practice guidelines. Interviews, review of pesticide-use records and direct field</p>	
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			<p>observations confirmed that the company uses Friponil 50g/l on a very small scale (about 60 palms per month) as an insecticide or termiticide to prevent secondary attack from spear rot. Generally, the company employs the pest management system of observation (detection), including census systems, identification and control of pests.</p> <p>Records of pest occurrence and control were available for review during the audit. For example, records of pest occurrence covered</p> <ul style="list-style-type: none"> • Ceolanenomenodera – From the Ceolanenomenodera Routine Check List For example Ceolanenomenodera Routine Check report of 02/09/2024 in Estate B1 Block1 Parcel E, F and G • Caterpillar (Latoya, Zophopetes, Furcivena) Rhynchocoel, Oryatces (beetles) – Monitored daily routine census and as soon as they are detected. For Example the Phyto Scouting Check of 13/06/2024 <p>The IPM is reviewed on monthly basis through the reporting systems of pesticides, routing checks of pest occurrence among other systems</p>	
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7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		<p>SAC aims not to use species referenced in the Global Invasive Species Database and CABI.org in its plantation without preventing and monitoring their spread. Interview with the workers from the Agriculture Department confirmed that they are fully aware of the invasive species, as listed in the Global Invasive Species Database and the CABI.org.</p> <p>The company has a document title "Invasive Species Control reference IN AGRIC-027 Version 02 of 7 /08/2023 signed by the plantation manager. The objective is to reduce the impact of invasive species</p> <p>In addition, SAC has an invasive Species instruction referenced INST_027_40 last updated on 20th August 2020 and the updated version of the "Invasive Species Control" instruction referenced IN-AGRIC-027 version 02, dated 7th August 2023. The instruction includes an action plan that identifies several invasive species to include those referenced in the CABI.org, their usage in the concession, preventive measures and control measures. For example, <i>Pueraria phaseoloides</i>, <i>Mucuna pruriens</i>, <i>Acacia auriculiformis</i> and <i>Antigonon leptopus</i>.</p> <p>SAC has an instruction in place to</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>contain the spread of invasive species captioned “Creepers Removal” referenced IN-AGRIC-013 Version 01, of 29/09/ 2022. The updated version of the “Invasive Species Control” instruction referenced IN-AGRIC-027 version 02 contains four invasive species present within the plantation and their pictorial description for easy identifications. Direct observations during field visit did not come across any other invasive species apart from those that have been listed.</p>	
7.1.3	<p>There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]</p>		<p>SAC follows the SOCFIN Group Responsible Management Policy of 30/03/2022 with commits the group and its subsidiaries to prohibition of the use of fire except in well documented cases where phytosanitary or other risks prevent them from doing so. The company also has an SOP “Fire monitoring and control, reference IN-AGRIC 042, Version 01, of 30/08/2022, which prohibits the use of fire.</p> <p>Review of documents, interview with workers and direct observations during the audit did not come across any evidence of use of fire for pest control.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
<p>Criterion 7.2:</p>				

Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.			
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.		<p>SAC has justifications for all its pesticides in use. The company maintains a document titled “List and Justification for use of pesticides” referenced REC-AGRIC-001 version 02, of 9/8/2023</p> <p>The document lists all the pesticides in use of pesticides in use, including the specification of action, areas of spraying, concentrations used, target species and an indication of whether they are listed in the Rotterdam and Stockholm Conventions. For example, Triclopyr 480g/l action is indicated as ‘selective and systemic’ herbicide used to control woody and herbaceous broadleaf plants and has little or no impact on grass. It is WHO class II and the target species are woody weeds (i.e. Monkey apple); Glyphosate 360g/l is indicated as ‘non selective and systematic’ herbicides absorbed by leaves, used for destruction of annual and perennial grasses and broadleaf, it is WHO class III. All listed chemicals contain their statuses as to whether they have been listed according to Rotterdam or the Stockholm conventions with their respective WHO categories. The list includes specific herbicides, insecticides and fungicides in use at the company.</p> <p>The company has SOP for target species for example, for</p>
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			<p>SOP Chemical Circle Weeding Reference : IN-AGRIC-010, Version 01 29 September 2022, signed by the Plantation Manager.</p> <p>To avoid resistance to pesticides control, the company employes several approaches. These include: , The use of appropriate concentration;</p> <ul style="list-style-type: none"> • Checks of the effectiveness on the palms treated after two days to assess the efficacy of use; • Reduced applications of the pesticides; • Avoid the use of expired pesticides and use expired pesticides done only under approval. For example, an approval by EPA (EPA letter reference EPA -SL /HA/99/227/E07 of 26th November 2019) for SAC to use Deltatrim was sighted and reviewed during the audit. Consequently, the company uses, the “first in first out” approach in the use of pesticides <p>The company aims at using less harmful. The list of pesticides include their WHO categories ranging from II, III and non-listed.</p>	
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7.2.2 (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>SAC has pesticide application programme in place. This is captured on a spreadsheet with file name EA Upkeep 2024 covering various pesticide application in its estates including: Creeping removal, Wood Era. (triclopyr), Spot Spraying, Chemical Ring weeding and Chemical path weeding. Records of pesticide used are also maintained on a spreadsheet with file name Upkeep Control. Monthly pesticide use records are maintain for various pesticide operations. These include the name of the chemical, name of active ingredient LD50 oral, LD50 Dermal and LC50 Inhalation, concentration, quantity used (volume or weight), surface covered, quantity per hectare among others. Records covered pesticides used to include: glyphosate 360, glyphosate 480, glyphosate 880, Metsulfuron-methyl, triclopyr, Fipronil, Evisect, EMAMECTIN 5.7%, Deltamethrin 2.5%g/l. The number of rounds of application for each block is captured in the programme records. For example in October 2024, Phyto Department,</p> <table border="1" data-bbox="1285 1268 1751 1390"> <tr> <td>Chemical</td> <td>Evisect</td> </tr> <tr> <td>Active ingredient</td> <td>Thiocyclam Hydrogen 50%</td> </tr> <tr> <td>LD50 oral</td> <td>>540 mg/kg</td> </tr> </table>	Chemical	Evisect	Active ingredient	Thiocyclam Hydrogen 50%	LD50 oral	>540 mg/kg	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Chemical	Evisect									
Active ingredient	Thiocyclam Hydrogen 50%									
LD50 oral	>540 mg/kg									

			<table border="1"> <tr> <td>LD50 dermal</td> <td>>2000 mg/kg (rat)</td> </tr> <tr> <td>LD5 inhalation</td> <td>1.0 mg/L (4h, rat)</td> </tr> <tr> <td>Concentration</td> <td>125g</td> </tr> <tr> <td>Qty use (ltr or g)</td> <td>15</td> </tr> <tr> <td>Surface applied</td> <td>30.19</td> </tr> <tr> <td>Qt/ha</td> <td>0.496853</td> </tr> </table>	LD50 dermal	>2000 mg/kg (rat)	LD5 inhalation	1.0 mg/L (4h, rat)	Concentration	125g	Qty use (ltr or g)	15	Surface applied	30.19	Qt/ha	0.496853	
LD50 dermal	>2000 mg/kg (rat)															
LD5 inhalation	1.0 mg/L (4h, rat)															
Concentration	125g															
Qty use (ltr or g)	15															
Surface applied	30.19															
Qt/ha	0.496853															
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		<p>SAC minimized the use of pesticides as part of its IPM plan.</p> <p>The company use implements the different pest management technique identified in its IPM Plan the related SOPs. For</p> <ul style="list-style-type: none"> • Cultural control (planting of beneficial plants like <i>Tunera subulata</i> and <i>Antigonon leptopus</i>) that attract insect, which prey on insect pests; • Mechanical/Physical control (removing physically the pest from the palms); • Genetic Control (In the nursery, SAC's palms are Fusarium and Ganoderma tolerant); • Employment of the pest management system of observation (detection), including census systems, identification before control of pests. • The use of ring and path spraying of weedicide instead of blanket weeding, • Manual slashing instead of 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)												

			<p>chemical control.</p> <p>The company has evidence to demonstrate the minimisation as a result of the implementation of its IPM plans.</p> <p>For example:</p> <ul style="list-style-type: none"> Reduction in the population of <i>C. minuta</i>. For example, from January to May 2024 a total 26.4 ha of plantation were treated with 13.2 gramme of Thiocyclam compared to the treatment of 117.76ha using 29.4 grams of Thiocyclam over the same period in 2023 for and the 2022 of 260.20ha treated using 65.1 grams of thiocyclam in 2022 as captured in the Coelaeno mendera: Reduction in the population of Caterpillars report. 	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		SAC did not use pesticides for prophylactic purposes. Section 3 (Material and PPE) of the IPM document, referenced IN-AGRIC-041 version 01 of 30th 30/09/2022 clearly states that “There is no prophylactic use of pesticides and neither does SAC use paraquat, unless in exceptional circumstances, as identified in national	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>best practice guidelines. Instead the company employs the pest management system of observation (detection), including census systems, identification and control of pest.</p> <p>Interview with pesticides applicators and agriculture department workers confirmed that there are no prophylactic use of pesticides. Review of pesticide use records and direct observation in the field also did not come across any evidence of the company's use of pesticides for prophylactic purposes</p>	
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 unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:</p> <p>a) Judgment of the threat and verify why this is a major threat</p> <p>b) Why there is no other alternative which can be used</p> <p>c) Which process was applied to verify why</p>		<p>SAC did not use pesticides categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions. It also did not use paraquat. The company has a document titled "Pesticides Reduction Plan" referenced IN-AGRIC-041 of 30/09/2022 which is approved by the Plantation Manager which its commits reduce the use of pesticides. Section 7 of the document states that "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</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

	<p>there is no other less hazardous alternative</p> <p>d) What is the process to limit the negative impacts of the application 7.2.5</p> <p>e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.</p>		<p>exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks”.</p> <p>The company also maintains a document titled “List and Justification use of pesticides” referenced REC-AGRIC-001 version 02 of 09/09/2023 which provides details of pesticides in-use including their active ingredients, indications of whether they are listed in the Rotterdam convention or the Stockholm, and their WHO categories, actions, targeted species, concentrations applied, among other necessary information. As reviewed during the audit, none of the pesticides in use fall into any of the WHO categories listed in this requirement. Direct observations during site inspection of the chemical stores and a review of stock records in the SAGE ERP system did not confirm the use of any of the prohibited pesticides</p> <p>Interview with the relevant workers, management representatives among others, review of pesticides records as well as direct observation made in the field and chemical stores did not come across of evidence of the use of any of</p>	
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			such pesticides.	
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		<p>Pesticide handling and application at SAC were done by persons who have completed the necessary training. The company has several SOPs to guide its pesticides handling and application. The company maintain the list of pesticide handlers</p> <p>The agriculture department has a training calendar covering the training of pesticides handlers. Records of training include induction training for pesticide handlers: For example</p> <ul style="list-style-type: none"> • Spraying induction training , at Jao Junction , estate C&D, dated 20/02/2024 participants signed by 11 participants • Induction training for chemical sprayers, Phyto department, dated 2/02/2024 signed by 21 participants • Weed Control, chemical path weed, gallon disposal and chemical changing room, of 21/05/2024 attendance signed by 28 participants <p>The company SOPs (instructions) in place for agrochemical handlings: These include:</p> <ul style="list-style-type: none"> • Mixing Center, reference IN-AGRIC-021, Version 01 of 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>29/09/2022 approved by the plantation Manager</p> <ul style="list-style-type: none"> • Chemical Circle Weeding, reference IN-AGRIC-010 version 01, of 29/09/2022 approved by the Plantation Manager; • Chemical Path Weeding, referenced IN-AGRIC-011 version 01 of 29/09/2022 approved by the Plantation Manager; • Spraying - Insect Control, referenced IN-AGRIC-015 version 01, dated 29 September 2022 approved by the Plantation Manager; • Phytosanitary Control – Scouting, referenced IN-AGRIC-034 version 01 of 29th September 2022 approved by the Plantation Manager; • Phytosanitary Control – <i>Coelanomenodera</i>, <i>Zophopetes</i> and <i>Latoia</i>, referenced IN-AGRIC-033, version 01, dated 29th September 2022 approved by the Plantation Manager. <p>Copies of the SDS for all the pesticides in use were sighted at relevant worksite for ease of reference. For example, chemical stores, the chemical mixing points.</p>	
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			<p>Sprayers were sighted using state-of-the-art battery-powered sprayers which were in very good condition and were also in their appropriate PPEs made of overall, waterproof aprons, nylon hand gloves, respirators, eye goggles among others which they also confirmed are readily replaced whenever any is damaged. Direct observation and interview with sprayers in field confirm their understanding of the hazards and risks associated with their work and pesticides were being applied according to the product label</p>	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		<p>SAC did not store all of its pesticides in line with recognized best practices</p> <p>The company is storing several (over 20 different) pesticides in 40-foot containers. These include pesticides such as Thiocyclam, Triclopyr, Glyphosate. A visit to the Hill Station chemical store came across almost all of these containers rusty and leaking with wet floors and several pesticides soaked with some of them which had to be repacked. The SDS for these pesticide (for example, Glyphosate monoammonium salt and Metsulfuron-methyl issued by Sun Valley Hall Limited on 26/01/2023 and 3/2/2024</p>	<p><input type="checkbox"/> Conform</p> <p><input checked="" type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			respectively) clearly states that these chemicals be stored in cool dry and well-ventilated place.	
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		<p>SAC Agric Department has in place an instruction/SOP for pesticide containers disposal, captioned “Gallon Disposal and Monitoring” referenced IN-AGRIC-020 version 01, dated 29th September 2022, and approved by the Plantation Manager.</p> <p>The company uses a number of pesticides including Fipronil in plastic containers, Triclopyr 480 (Roland) in 20 litre metal containers. The company’s SAGE ERP system is used for the requisition and supply of pesticides, to the depots. All quantities are recorded in kg or litre. A review of the pesticide quantities issued and pesticide containers records at the Estate D chemical store and empty pesticide records kept by the HSE confirmed that each estate maintains records of the pesticides, detailing their names, the quantity received, the quantity issued out, and the stock balance.</p> <p>Interview with the store keepers confirmed that once chemicals are used, the empty containers are rinsed three times, then send to the HSE Department, where records are taken on estate basis. The containers are then sorted and put in their respective areas at the waste center where</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>wastes are being separated, depending on the compositions of the wastes (i.e., plastic, metal, glass, etc.). They company also reuses empty containers for secondary re-containments. The plastic containers that were not re-used are being sold to an approved waste collector (Alfred Mauna), who recycled them for dellect making (a material used for flooring or as floor tiles). HSE monthly record captioned "HSE Monthly Report 2023" showed that sold wastes were weighed and recorded in kg, pieces, month the wastes were sold. For example, the record showed that 59,640kg and 35,579kg were sold in 2021 and 2022 respectively while 4,860kg and 2,570kg of wastes were sold in July and August 2023 respectively with a total of 21,624kg of wastes sold in 2023 so far.</p> <p>Records of containers delivered to HSE also included the name of pesticides and the weights in kilograms. Some of the containers are also kept at the estates for re-use in carrying mixed pesticides to the field. The HSE maintains records of pesticide containers received and disposed, including the dates and types (plastic or metal) and the weights</p>	
7.2.9 (C)	Aerial spraying of pesticides is prohibited,		SAC did not do any aerial spraying of	

	<p>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>pesticides. Review of records and interview with the workers during the audit confirmed no aerial application of agrochemicals has taken place since SAC began operations.</p> <p>The company explained that it considers the practice of aerial spraying very expensive and not required for its operations, as noted by the management representatives.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
<p>7.2.10 (C)</p>	<p>Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p>		<p>SAC carried out annual medical surveillance for its pesticide operators. The company maintains the list of its pesticide handler including pesticide applicators. The company, medical tests for its chemical handlers do not monitor the potential medical hazards posed by its pesticides in use. The company uses several pesticides including Metsulfuron-methyl, Emamectine benzoate Tech (B1 90%) Glyphosate monoammonium salt, Thiocyclam-hydrogen oxalate Trichlopyr among others</p> <p>These parameters for the annual surveillance test are mostly basic without any blood, urine or cholinesterase testing appropriate for medical surveillance for pesticide</p>	<p><input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>applicators who are involved in prolong exposure to these pesticide with some having worked as sprayers for 8 years.</p> <p>Pre-employed test for pesticide sprayers capture parameter such as the name: Temperature BP, respiration, Oxygen saturation SPO2, Date of test, name, gender, date of birth, estate, category (fixed, seasonal, permanent or contractor) employment number (EMS), Then referred to a medical facility where details of Date, time seen, medical history from yes or no answer interviews. For example any seizures, allergy, Neurological problems , smoking habit and any current medication; Medical examination include: Cardio-vascular (blood pressure, , heart rate and heart reading), any heart murmurs or gallops heard on the stethoscope, skin examination, Ear, nose and throat (ENT) examination, neurological examination, Muscular skeletal system, abdominal or janitorial system and worker states and health concerns.</p> <p>Some pesticide handlers during interview complained that these medical test are very basic and may not at this time pick any medical condition in</p>	
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			development which may show up later in their life.	
7.2.11 (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>SAC has a policy on child labour referenced REC-HSE-001 version 01, dated 15th December 2021 approved by the Sustainability Manager. The policy among other things commits to national labour law on the minimum employable age of at least 18 years. The company in compliance with the requirements of the law ensures that persons younger than 18 years of age are not employed either by the Company or by its third-party contractor rendering services in the plantation.</p> <p>Review of documents and interview with the HR Department as well as the workers confirmed that people below the minimum working age as defined by law were not engaged or employed at the company. A review of sample of pesticide applicator records, interview with pesticide handlers and direct observations during the audit did not establish that persons below the ages of 18 years were employed by the company. Similarly, interview with the agriculture team established that pregnant women and breast-feeding mothers were not deployed to handle chemicals in any form.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>A further review of the updated list for chemical sprayers, interview with the SAC medical doctor and direct field observation did not establish that female workers have been deployed for pesticides application or handling. All chemical handlers including supervisor and store keepers were males with the youngest among the workers being 24 years of age.</p>	
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Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		<p>SAC has identified all kinds of waste generated within its operations both at the POM and its supply base to include solid wastes, liquid waste and glass.</p> <p>SAC has a Waste Management Plan document referenced REC-HSE-019 Version 01, dated 30 August 2023, updated 29th August 2023 and Waste Disposal Strategy referenced REC-HSE-019, dated 30th August 2023. The sources of wastes include plantation, mill, construction, compounds, offices, stores and workshops. The plan has three main divisions including category, temporary disposal and final disposal. Sections found under category include; source, name of the waste, type of waste (whether hazardous or non-hazardous), form of waste (solid, liquid, gas). Sections found under the final disposal include; waste treatment (reuse, biodegradation, kept, decantation, etc.), partner category, transport and intended result.</p> <p>In order to prove that the plan is intended to reduce waste, managers produced records of prior targets for the yearly and monthly waste targets listed in the plan. According to the plan, contracts are</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>made with external or internal consultants from a list of Sierra Leone's Environmental Protection Agency (EPA), recognized partner categories (consultants) to manage various categories of waste. Waste from plantation, construction, mill, offices and stores is one of the categories for the waste materials. The majority of the waste materials are used to make bags for fertilizer. Others are sold, processed, decanted, or permitted to degrade naturally. To ensure compliance with the national rule and RSPO criteria, all of these activities are monitored by the EPA on a quarterly basis and are subject to waste recycler audits.</p> <p>The strategy is put into action and tracked. In order to further corroborate these results, the audit team went over pertinent waste disposal records, physically inspected waste bins at the warehouse and the main administrative office, as well as the waste center for factual observation, and conducted interviews with the waste center workers.</p> <p>The audit team also came across the use of used tyres for making road divisions and decorations at the various road junctions and crossroads within the</p>	
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			plantation, as part of the SAC's waste reuse strategy.	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		<p>SAC has SOP and instructions for its waste management, and for different category of wastes. In addition, the company disposes of its wastes in accordance with protocols that both employees and supervisors fully comprehend. Waste management at the company is guided by the following SOP and instructions:</p> <ul style="list-style-type: none"> • REC-HSE-019 Waste Management Plan; • SOP-HSE-002 Waste Management; • IN-HSE-002 Liquid Waste Management; • IN-HSE-003 Solid waste Management; • IN-HSE-004 E-waste Management; • IN-HSE-005 Waste collection; • REC-HSE-018 Waste collectors; • REC-HSE-021 Waste Reduction Plan 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<ul style="list-style-type: none"> • REC-HSE-020 Waste disposal strategy; • REC-HSE-014 Evacuation Waste center plan. <p>For example, hazardous wastes are collected and kept in the waste center and lifted by qualified EPA licensed Collectors/Partners, general waste is collected from the various housing units and at collection points for disposal at the company's operated landfill. Employee and manager interviews revealed that they are well aware of the company's waste disposal practices.</p> <p>Direct observation at the waste center and inspections of the color waste bins confirmed that wastes are being sorted and disposed according to the waste management plan and waste disposal strategy.</p>	
7.3.3	The unit of certification does not use open fire for waste disposal.		<p>Field observation and interview with workers at the waste center did not establish the use of open fire for waste disposal.</p> <p>The company abides by the Socfin Group Responsible Management Policy, which was approved on March 30, 2022, by the Socfin Board of Directors. Section 5.1 of the policy states that the group "prohibits the use of fire except in documented cases where threat of phytosanitary or</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>other risks prevents them from doing so." Interviews with a sample of employees frequently make mention of the company's "zero burning" policy, which forbade burning of waste. Direct observation during a visit to the waste center and other locations checked out during the on-site audit did not turn up any proof that waste was disposed of by fire.</p>	
<p>Criterion 7.4: Practice 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>To ensure good agriculture practices is achieved, SAC employs the following SOPs for soil fertility maintenance activities. For example: IN-AGRIC-043 Nutrient Recycling Strategy dated on 30/09/23; IN-AGRIC-007 - Pome application; IN-AGRIC-019 -Fertilizer application ; IN-AGRIC-026 - Soil Sampling dated on 29/09/22, SOP Leaf nutrient analysis - SOCFIN 2023 dated on March 2023; IN-AGRIC-006 PalmElit and fruitset dated on 28/07/22 and IN-AGRIC-007 POME Application dated on 28/07/22.</p> <p>Soil analysis and results of leaf samples coming from leaf sampling units (LSU) are interpreted in relation to natural soil fertility, soil texture, climate data, field</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>history and nutrient import and export of the concerned field to obtain the optimum nutrient level of the palm trees. Borax, RP, MgSO₂, SAP, SSP DAP, NPK, SOA, KCL, etc. are the major chemical fertilizers used by SAC. The choice of each of the fertilizers listed for usage depends on the nutrient status of the soil. The company has created a research and development unit to enhance productivity of the crops. To improve pollination thereby increasing crop yield the entire plantation has been cropped with Mucuna and Pueraria which also serve as a means of controlling weeds and improves moisture and nutrients retention.</p>	
7.4.2	<p>Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.</p>		<p>SAC carries out annual foliar analysis and soil test as part of the implementation of its procedures for the monitoring and management of changes to the fertility and health of its soils.</p> <p>Leaf analysis is guided by the SOP Leaf nutrient analysis - SOCFIN 2023 dated on March 2023. The sampling is performed once a year in every LSU of the plantation, in the early dry season and before the application of the maintenance fertilizer rate (northern</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>hemisphere). The samples are sent to SOGB's laboratory (Ivory Coast) for analysis. The nutrients needs of the LSUs are assessed by interpretation of these results and by considering the soil natural fertility & texture, climate, nutrients importation/exportation history of the LSUs. Last leaf sampling was done in January 2024. 107 leaflet samples and rachis samples from standard were received. Nutrients analysis results - SAC 2024 were provided and were reviewed.</p> <p>File named "EA FERTI 2024" is used to manage the quantity of fertilizers plan to be used and applied. Each estate has his own.</p> <p>Last soil analysis was done on January 2024 based on the SOP Referenced under IN-AGRIC-026 - Soil Sampling dated on 29/09/22. Report reference was SAC_88soils_2022. 30 soils samples were taken. Soil chemical properties results were made available and reviewed.</p>	
7.4.3	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.		SAC has a nutrient recycling strategy in place. The strategy is captured in the document IN-AGRIC-043 and involves application of Empty Fruit Bunches (EFB) on the plantation to augment soil	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

			<p>fertility and optimal use of inorganic fertilizers. Records of inorganic fertilizer application are maintained.</p> <table border="1" data-bbox="1308 373 1765 576"> <thead> <tr> <th rowspan="2">Estate</th> <th colspan="4">2023</th> <th colspan="4">2024</th> </tr> <tr> <th colspan="2">EFB</th> <th colspan="2">POME</th> <th colspan="2">EFB</th> <th colspan="2">POME</th> </tr> <tr> <th></th> <th>Area (ha)</th> <th>Qty (tons)</th> <th>Area (ha)</th> <th>Qty (l)</th> <th>Area (ha)</th> <th>Qty (tons)</th> <th>Area (ha)</th> <th>Qty (l)</th> </tr> </thead> <tbody> <tr> <td>Estate A</td> <td rowspan="4">971.62</td> <td>23,562.9</td> <td>-</td> <td>64,775.6</td> <td rowspan="4">683.46</td> <td>16,478.0</td> <td>-</td> <td>8,605</td> </tr> <tr> <td>Estate B</td> <td>5</td> <td>-</td> <td>4</td> <td>1,906.80</td> <td>-</td> <td>0</td> </tr> <tr> <td>Estate C</td> <td>3,881.90</td> <td>-</td> <td>0</td> <td>623.03</td> <td>-</td> <td>0</td> </tr> <tr> <td>Estate D</td> <td>857.40</td> <td>-</td> <td>0</td> <td>1,496.03</td> <td>-</td> <td>0</td> </tr> </tbody> </table>	Estate	2023				2024				EFB		POME		EFB		POME			Area (ha)	Qty (tons)	Area (ha)	Qty (l)	Area (ha)	Qty (tons)	Area (ha)	Qty (l)	Estate A	971.62	23,562.9	-	64,775.6	683.46	16,478.0	-	8,605	Estate B	5	-	4	1,906.80	-	0	Estate C	3,881.90	-	0	623.03	-	0	Estate D	857.40	-	0	1,496.03	-	0	<p><input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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7.4.4	Records of fertiliser inputs are maintained.		<p>SAC maintains records of its fertilizer inputs. The company has developed and implements a fertilizer application plan. Daily application records are captured in report sheet (as done for every field activity) from where summary report is generated. Fertilizer input records indicate 1) the field number of application, 2) the year of planting of field/plantation, 3) the size in hectares, 4) the number of palm trees in the area, 5) the type of fertilizer 6) recommended amount KG/Plt, 7) date of application, 8) actual amount applied in Kg for the area and 9) the actual amount applied per kg/tree. Records of fertilizer application was available and sighted during the audit for Estate C and Estate A was reviewed.</p> <p>Reviewed Fertilizer and chemical monthly report for year 2023 and 2024</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>																																																								

			(Jan – Sept). Below is an extract from the report.																																																												
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Criterion 7.5:

Practices minimise and control erosion and degradation of soils

7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		<p>Soil survey and analysis report does not indicate the presence of marginal and fragile soil. The company currently uses an old soil map as a guide but has a programme to map its soils from 2017 to 2023.</p> <p>In 1979, the United Nations Development Programme prepared a report study on soils of Sierra Leone where the topographic, hydrology, meteorology and other data are compiled. This survey called “Land in Sierra Leone: a Reconnaissance Survey and Evaluation for agriculture” shows that oil palm plantations are suitable for planting on Pujehun District soils.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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7.5.2	There is no extensive replanting of oil palm on steep terrain.		No replanting undertaken by SAC as this is first generation planting. Generally the entire concession is flat land with no steep terrain. This was confirmed from topographic maps and field observations.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		HCV assessment report indicates a slope between 9-17%. This range is good for oil palm cultivation. The audit team did not come across any issue regarding cultivation of oil palm on steep slope and soil erosion.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
<p>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.</p>				
7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		<p>SAC has completed its soil survey and mapping with the production of soil map captioned "SAC - map of soil type", created 25/09/2023. The map identified six soil-types, including:</p> <ol style="list-style-type: none"> 1. Lateritic 2. Loamy and Laterite 3. Loamy and Sandy 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>4. Predominantly Laterite 5. Sandy 6. Sandy and Laterite</p> <p>The company has another map titled “SAC Map of Plantation 2019”, dated 19-03-19, which detailed the areas to be planted and the greenbelt, which contains areas of high conservation values areas (1,226 ha in total). SAC also has a map captioned “Riparian 2019”, which indicated the remediation areas (320.2 ha) of which 65.08 ha have been planted with indigenous tree species.</p> <p>According to an examination of the company's documents and on-the-ground observations and checks in all the five estates (A, B1, B2, C and D), there are no evidences that SAC's plantations were established on fragile or marginal soils. Besides, The United Nations Development Programme (UNDP) conducted a thorough research on Sierra Leone's soils in 1979, as detailed in “UNDP/FAO (1979) Land in Sierra Leone: A Reconnaissance Survey and Evaluation for Agriculture. United Nations Development Programme/Food and Agriculture Organization of the United Nations, Washington DC and Rome, which involved compilation of</p>	
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			information on topography, hydrology, weather and other factors. According to the report captioned, oil palm can be grown on the soils of the Pujehun District of which all SAC's plantations are a part. At the moment, the company is not in the process of making any new acquisition elsewhere in the country to start a new oil palm plantation.	
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		As noted in 7.6.1, there are no evidences that SAC has carried out any planting on marginal or fragile soil within the concession. During field observation, worker interview and stakeholder consultation with relevant state agencies, including Land Commission and community representatives, the audit team did not come across the establishment of SACs plantation on marginal and fragile soils.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		A review of relevant documents including Agric. Manual of instructions, and interview with SAC management representative did not confirm any use of irrigation since the operation is rain-fed. However, the company has an irrigation trial in R&D unit at Estate A (in Blocks A2-200) to study the production trend in the dry season, if the palm experienced no water stress throughout the dry season. Nevertheless, no extension of the trial has been done beyond the stated blocks or planned. The main purpose of the	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>irrigation trial is to collect data for the R&D unit. The water for the irrigation is being drawn from Maleni River. Each year, this activity is being monitored by the NWRMA to ensure compliance to the applicable legal requirement, and it is covered in SAC Water Use Permit (referenced NWRMAA-WUP/SAC-004), issued 30th April, 2024 valid until 31st December, 2024.</p> <p>Existing soil maps, topographic maps, and ground truthing have served as the company's guides for developing its infrastructure, including homes, roads, factories, and plantations.</p> <p>Soil survey and analysis report does not indicate the presence of marginal and fragile soil. The company currently uses SAC- map of soil type, dated September 2023 which serves as a guide.</p>	
<p>Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.</p>				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		SAC did not carry out any new planting and there are no peat soils within the company's concession. A soil survey report "Soils Survey Of Malen Chieftdom Pujehun District Southern Region Sierra Leon, 2019 conducted by the Njala University confirmed the absence of peat in the Sahn Malen Chieftdom and for that matter SAC concession. From	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>the results of the survey, Soil Organic Carbon (%) ranged from the lowest typical Quartzipsamments in the Chieftdom of 0'9 to those in the long gentle slopes of 2.25 and the highest in the Inland Valley Swamps (IVS) of 2.39. These figures are still far below the RSPO definition of 18% or more of organic carbon</p>	
7.7.2	<p>Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: 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>		<p>SAC did not carry out any new planting and there are no peat soils within the company's concession. A soil survey report "Soils Survey Of Malen Chieftdom Pujehun District Southern Region Sierra Leon, 2019 conducted by the Njala University confirmed the absence of peat in the Sahn Malen Chieftdom and for that matter SAC concession. From the results of the survey, Soil Organic Carbon (%) ranged from the lowest typical Quartzipsamments in the Chieftdom of 0'9 to those in the long gentle slopes of 2.25 and the highest in the Inland Valley Swamps (IVS) of 2.39. These figures are still far below the RSPO definition of 18% or more of organic carbon.</p> <p>The company has also submitted their peat inventory to RSPO. The audit team reviewed mail correspondence between Socfin SA and the RSPO Secretariat on the peat inventory for all their</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>

			subsidiaries on the September 2, 2022 and September 14 2022.	
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: 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).		SAC did not carry out any new planting and there are no peat soils within the company's concession. A soil survey report "Soils Survey Of Malen Chieftdom Pujehun District Southern Region Sierra Leon, 2019 conducted by the Njala University confirmed the absence of peat in the Sahn Malen Chieftdom and for that matter SAC concession. From the results of the survey, Soil Organic Carbon (%) ranged from the lowest typical Quartzipsamments in the Chieftdom of 0'9 to those in the long gentle slopes of 2.25 and the highest in the Inland Valley Swamps (IVS) of 2.39. These figures are still far below the RSPO	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		SAC did not carry out any new planting and there are no peat soils within the company's concession. A soil survey report "Soils Survey Of Malen Chieftdom Pujehun District Southern Region Sierra Leon, 2019 conducted by the Njala University confirmed the absence of peat in the Sahn Malen Chieftdom and for that matter SAC concession. From the results of the survey, Soil Organic Carbon (%) ranged from the lowest typical	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

			Quartzipsamments in the Chiefdom of 0'9 to those in the long gentle slopes of 2.25 and the highest in the Inland Valley Swamps (IVS) of 2.39. These figures are still far below the RSPO	
7.7.4 (C)	A documented water and ground cover management programme is in place.		SAC did not carry out any new planting and there are no peat soils within the company's concession. A soil survey report "Soils Survey Of Malen Chiefdom Pujehun District Southern Region Sierra Leon, 2019 conducted by the Njala University confirmed the absence of peat in the Sahn Malen Chiefdom and for that matter SAC concession. From the results of the survey, Soil Organic Carbon (%) ranged from the lowest typical Quartzipsamments in the Chiefdom of 0'9 to those in the long gentle slopes of 2.25 and the highest in the Inland Valley Swamps (IVS) of 2.39. These figures are still far below the RSPO	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two		SAC did not carry out any new planting and there are no peat soils within the company's concession. A soil survey report "Soils Survey Of Malen Chiefdom Pujehun District Southern Region Sierra Leon, 2019 conducted by the Njala University confirmed the absence of peat in the Sahn Malen Chiefdom and for that matter SAC concession. From the results	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

<p>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: 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</p>		<p>of the survey, Soil Organic Carbon (%) ranged from the lowest typical Quartzipsamments in the Chiefdom of 0'9 to those in the long gentle slopes of 2.25 and the highest in the Inland Valley Swamps (IVS) of 2.39. These figures are still far below the RSPO</p>	
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	provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]			
7.7.6 ©	All existing plantings on peat are managed according to the <i>'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)</i> and associated audit guidance.		SAC did not carry out any new planting and there are no peat soils within the company's concession. A soil survey report "Soils Survey Of Malen Chiefdom Pujehun District Southern Region Sierra Leon, 2019 conducted by the Njala University confirmed the absence of peat in the Sahn Malen Chiefdom and for that matter SAC concession. From the results of the survey, Soil Organic Carbon (%) ranged from the lowest typical Quartzipsamments in the Chiefdom of 0'9 to those in the long gentle slopes of 2.25 and the highest in the Inland Valley Swamps (IVS) of 2.39. These figures are still far below the RSPO	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.7.7 (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 <i>'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm</i>		SAC did not carry out any new planting and there are no peat soils within the company's concession. A soil survey report "Soils Survey Of Malen Chiefdom Pujehun District Southern Region Sierra Leon, 2019 conducted by the Njala University confirmed the absence of peat in the Sahn Malen Chiefdom and for that matter SAC concession. From the results of the survey, Soil Organic Carbon (%)	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

	Cultivation on Peat', version2 (2018) and associated audit guidance.		ranged from the lowest typical Quartzipsamments in the Chiefdom of 0'9 to those in the long gentle slopes of 2.25 and the highest in the Inland Valley Swamps (IVS) of 2.39. These figures are still far below the RSPO	
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				
7.8.1 (C)	<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>7.8.1 b. Workers have adequate access to clean water</p>		<p>SAC Environmental policy Revision 9, Reference: PO-G-101 of 17 July 2021 commits the company to “reduce the risks of water-, ground- and air pollution from its activities” The company has a documented Water Management Plan – WATER MANAGEMENT PLAN reference WAT_049_P1, revision 2 of 5 February 2020</p> <p>The plan identifies the company’s water sources and give details of management actions to include</p> <ul style="list-style-type: none"> • Workers Access to drinking Water • water Quality • Monitoring of Water Consumption • Renewability Of Water Source Avoidance Of Surface and Ground Water Contamination <p>The identified actions in the plan are implemented. These include water</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>protection measures, including the protection of riparian areas, water quality test, monitoring of water use and among others. Records of implementation were also available, and samples consulted to confirm implementation during the audit. For example,</p> <ul style="list-style-type: none"> • Report for Socfin Agricultural Company limited Water Points, Boreholes Water Quality Test Analysis Report of 12/7/2024, Carried out by the Ministry of Water Resources and Sanitation Water Directorate, Pujehun, which covered 7 Boreholes and concluded for all the boreholes that 1) The physical and chemical parameters analysed results conformed to the WHO guidelines for drinking water, 2) Bacteriologically, the source is free from faecal bacteria and 3) there were no chemical or contaminant found of harmful on human health. <p>The company has boreholes in the communities and the Mill has water treatment plant for its activities and for drinking.</p>	
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			<p>Interview with workers and direct observation during the audit confirmed that the company did not restrict access to clean water and workers have access to clean water.</p>	
7.8.2	<p>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 reserves' (April 2017).</p>		<p>SAC Water Management Plan reference WAT_049_P1, revision 2 of 5 February 2020, give details of inventory rivers, streams and permanent wetlands under section 7 of the document. The plan also has a map identifying water courses and wetlands in its concession.</p> <p>The company has SOPs to guide the protection of its water courses and wetlands to be consistent with RSPO requirements. These include:</p> <ul style="list-style-type: none"> • SOP 048 Riparian Areas: Identification and Establishment, revision 2 of 8 October 2018 SOP_049 Riparian Areas: Maintenance and Monitoring, revision 1 of 12 October 2018 <p>However, the company's spraying of pesticides and its red paint markings did not protect the company's riparian buffer zones which is set for environmental remediation from pesticide pollution. Direct observation during the field visit and interview with pesticide applicators</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>confirmed that water courses and wetlands are protected from pesticide pollution.</p>	
<p>7.8.3</p>	<p>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.</p>		<p>SAC has adequately constructed 9 pond aerobic and anaerobic mill effluent system in place. Operation of the system is guided by a documented procedures reference SOP_054 LAGOON MANAGEMENT, revision 1 of 10 September 2019. Review of records, interview with workers and direct observation to the lagoon site confirmed that these procedures are implemented to include: fencing done as recommended, recycling of effluent to cooling pond, continuous checking of effluent levels, sampling and analysis of key parameters by the company's laboratory and regular analysis of parameters including COD and BOD by third party laboratories biannually This is to monitor effluent quality with respect to compliance with legal requirements.</p> <p>Records of internal monitoring were available and consulted during the audit. For example, the 202408 POM covering POM BOD, COD and pH for January to May 2024.</p> <p>IBOD (Internal Biological Oxygen Demand) mg/l ranging 310 the</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) <ul style="list-style-type: none"> • required) </p>

			<p>lowest in March and 370 the highest in January-</p> <p>ICOD (Internal Chemical Oxygen Demand) mg/l ranging 1,568 the lowest in January and 43,515 the highest in May</p> <p>The company, however, does not discharge effluent into river bodies but into the plantation for land application. It had EPA "EIA License reference EPA-SL 017 valid 1/01/2024 to 17/01/2025</p>	
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		<p>SAC has a plan to measure and monitor its mill water usage. This is contained in the company's water management plan "Water Management Plan reference WAT_049_P1, revision 2 of 5 February 2020," The plan include the installation of water meters, monitoring of water consumption and for the mill to include targets for mill water use per tonne of FFB per year</p> <p>Records of mill water use was available and sighted in the 202408 POM report which gave monthly figures of Mill water/ton FFB processed (m3/t FFB) Figure for 2024 from January to August ranged 1.32, the lowest in February and 1.66 the highest in June with annual target of < 1.3</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

Criterion 7.9: Efficiency of fossil fuel use and the use of renewal energy is optimized.				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		<p>SAC has a system for improving fossil fuels use and optimization of renewable energy which is implemented and monitored. This included the installation of 2000KVA Turbine using palm fibre from the factory, installation and operation of Solar Energy and diesel power generators. The operation of this energy mix system is monitored and reported and records were available for consultation during the audit.</p> <p>For example, the spreadsheet report on Solar- Battery SAC for January – August 2024 gives details of monthly monitoring parameters and analysis in relation to other energy types.</p> <p>Monthly</p> <ul style="list-style-type: none"> • Days of solar operation (D), ranging 29-31 • Compound consumption, (KWh), ranging 20,565 in August and 29,866 in May • Solar production (kWh), ranged 13,502 in July and 21,279 in January • Genset production (kWh), ranged: 13,763 in August and 17,440 in May 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<ul style="list-style-type: none"> • Genset fuel consumption (l), 3,802 in June and 5,543 in July • Genset fuel consumption (l/kWh), 0.28 in January, May and 0.38 in July • Total energy production (kWh), 27,716 in August and 37,869 in March • System loses (kWh), 6,737 in July and 9,948 in April <p>Estimated fossil use by contract workers, transport and machinery operation records are maintained and reported on monthly. The organization currently has no plans for biogas production</p>	
<p>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</p>				
7.10.1 (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>SAC has identified and assessed its GHG emissions and has plans to reduce or minimize them. This is captured in the company's GHG EMISSION REDUCTION PLAN, SOP_066, revision 2 of 31 May 2020.</p> <p>The plan identified the company's GHG to include CO₂, Methane (CH₄), Nitrous oxide (N₂O):</p> <p>Fluorinated gases: Hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride,</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>and nitrogen trifluoride are synthetic, powerful greenhouse gases that are emitted from a variety of industrial processes.</p> <p>The plan also identifies the sources of the company's GHG to include and actions to reduce them. These sources include:</p> <ul style="list-style-type: none"> • Industry – GHG emissions from the Mill primarily come from burning fossil fuels for energy, as well as greenhouse gas emissions from the lagoon effluent ponds. • Transportation – • Electricity production – • Housing and Offices – • Agriculture • Commercial and Residential facilities • Land Use and Forestry – <p>The plan also detail monitoring tools starting with the emission sources, the responsible department and the specific tools. The plan is implemented and monitored and evidence of data collected were collected and sighted during the audit.</p> <p>The company calculated its GHG emissions using the version 4 of the RSPO Palm GHG calculator which was available and reviewed during the audit to</p>	
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			evaluate conformance. The company's emission reduction plan is made publicly available at the company's notice boards and through the Socfin group website	
7.10.2 (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).		SAC last plantation was established in 2015 with land clearing done without carbon stock assessment. This is when the company was also not an RSPO member. However, the company has conducted a historical LUCA in February 2019 and approved by RSPO on 28th July 2020 following 3 successive reviews (10/06/2020 – 1st review, 19/06/2020 – 2nd review and 28/07/2020 final review and approval) confirmed that an estimated riparian buffer of 312.6 ha has been damaged by the land clearing within this period. The LUCA report which has gone through 3 successive reviews and final approval was seen and verified (10/06/2020 – 1st review, 19/06/2020 SAC response, – 12/07/2020 2nd review, 17/07/2020 – SAC response and 28/07/2020 final review and approval).	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		SAC has identified other significant pollutants and has plans to reduce or minimize them which are implemented. Section 6 (Other Significant Pollutants) of the company's SOP_066 GHG	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

			<p>EMISSION REDUCTION PLAN identifies the company's other significant pollutants to include: Dust emission, -Water pollution and -Soil pollution. Monitoring is done and reported monthly in the HSE monthly report. For example, records in the Socfin Agricultural Company (SL) LTD Environmental Monitoring Report, Third Quarter Report (June - August 2024) covering</p> <ul style="list-style-type: none"> •Air Quality Monitoring (particulate Matter (PM10 and PM2.5), Gaseous Pollutants -Nitrogen Dioxide (NO2): Sulfur Dioxide (SO2) and Carbon Monoxide (CO) •Noise Monitoring <p>The company implements corrective action to address parameters such as noise which was found to be above the required levels in areas close to machines, the boiler, ramp and sterilization point and the Sahn community areas with PPEs for workers in the mill and regular maintenance of noise-generating equipment: regular maintenance of machines and equipment and alternation of the genset at the Sahn community area with sound proof.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.				
7.11.1 (C)	Land for new planting or replanting is not prepared by burning.		<p>SAC Environmental Policy statement POL 001_01 emphasize non-use of fires for land preparation or during replanting operations. The company has appropriate procedures guiding the prevention of wildfire and dealing with accidental fires with appropriate firefighting resources. During field visit, there was no evidence of the use of fire for land preparation.</p> <p>The National Fire Prevention Force, Fire Prevention Department also conduct periodic fire inspection on annual basis in accordance with Act 8 of the Fire Prevention Laws of Sierra Leone as amended in 2004. The fire prevention inspection for 2024 for carried out on 17th April 2024. The of the fire prevention inspection by the agency titled “Fire Prevention Report at Socfin Agricultural Company” was presented for review. The report of the agency did not indicate that SAC has used fire for any of its operations in the year under review, and since its inception.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		SAC has fire prevention and control measures for its concession. The company’s fire measures are contained in its Emergency Preparedness and	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity

			<p>Response SOP_005, revision 5 of 06 November 2019. The company has a functioning Fire Fighting Team in place and special team also put in place 24 hours a day during the dry season to monitor and the respond to fire. It also has firefighting equipment made of fire extinguishers, fire hoses, water bowsers, fire units fitted on trucks with a qualified team under the management of the Plantation Manager. The firefighting equipment are captured on a fire equipment map and displayed at vantage points. The equipment were sighted at their various location during the audit. Specifically, SAC has two trucks, 190 active multi-purpose dry chemical portable fire extinguisher (ABD) and 8 CO₂ fire extinguishers in place at the time of audit.</p> <p>Workers and adjacent communities are educated on fire awareness and the fire teams trained in fire prevention and control for which records were available and sighted during the audit.</p> <p>The company has fire emergency plan, and fire teams for all stations (office workshop, construction, the mill) for all estates. Regular fire emergency drills were carried out between 3rd and 10th June 2024 in all estates. For example,</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>fire emergency exercise was carried out at Block 33 in Estate D at 7:00am for an hour on 3rd June, 2024 with 33 workers in attendance; fire emergency exercise was carried out at Estate B Depot at 5:45am for 30 minutes on 4th June, 2024 with 26 workers in attendance; fire emergency exercise was carried out at Mill Village at 10:00am for an 35 minutes on 7th June, 2024 with 17 workers in attendance and fire emergency exercise was carried out at Mill at 8:30am for an 30 minutes on 10th June, 2024 with 44 workers in attendance</p> <p>Sample of workers interviewed in Estates, B1, C and D demonstrated good understanding of the company's fire emergency procedures, especially what to do in the event of fire.</p> <p>The company also has emergency plan and evacuation plans for all its facilities covering all departments and operations including:</p> <ul style="list-style-type: none"> • EME_005_P3_Brick Factory; • EME_005_P4_Hongai; • EME_005_P5_Hill Station; • EME_005_P7_T-Jnction; • EME_005_P38_Nanyahun; • EME_005_P9_Estate A; • EME_005_P10_Security TOC; • EME_005_P11_Freetown Office; • REC-HSE-003 Evacuation Pan Jao Junction; 	
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			<ul style="list-style-type: none"> • REC-HSE-004 Evacuation Plan Agric. Office; • REC-HSE-005 Evacuation Plan Mill; • REC-HSE-014 Evacuation Plan Waste Center; • REC-HSE-015 Evacuation Plan Old Management Office; • REC-HSE-016 Evacuation Plan Main Office; • REC-HSE-017 Evacuation Plan Hill Station. <p>However, SAC fire prevention and control measures did not cover its fertilizer storage. The company stores its various fertilizers in tight 40-footer containers. These fertilizers include Diammonium phosphate salt (P₂O₅), Ammonium sulphate, among others. While the Safety Data Sheet (SDS) displayed at these containers clearly identify the fire hazard and the appropriate fire extinguisher required, the company has not made these available at the stores. For example, direct observations during visits to the Estate B Depot, and Estate C and D Depot confirmed the availability of only one 5kg fire extinguisher which was located at the chemical mixing points, far away from the chemical store, and this may constitute a potential hazard should there be any incidence.</p>	
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7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		<p>SAC has engaged its adjacent community stakeholders on fire prevention and control. The company constantly creates awareness in all the 53 communities within its concession and this is done yearly, including radio announcement. Records were available and sighted during the audit. Consultation with communities also confirmed that these fire prevention and control awareness meetings are being held. For example, record of fire sensitization meetings held with the representatives of the host communities on 24th and 30th April and 2nd May, 2024 with 38 community representatives in attendance was sighted and review during the audit. Copies of letters dated 23rd and 26th April 2024 sent to the chiefs of various host communities informing of a sensitization meeting on “Fire Risk and Prevention” were presented for review during the audit.</p> <p>SAC fire prevention is guided by the Fire Emergency Response Team (referenced LIS-HSE-001) version 01, dated 6th July 2023.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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PROCEDURAL NOTE for 7.12

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.

The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems.

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).

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.

Criteria 7.12:

Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.

<p>7.12.1 (C)</p>	<p>Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.</p>		<p>Land clearing for SAC plantation establishment activities commenced in early 2011 for nursery establishment and continued through 2012 for the main plantations to 2015. This was also the time when SAC was not a member of RSPO. No prior HCV assessment was carried out during these land clearings. However, an independent HCV assessment conducted by Montrose Environmental was initiated and completed with final report in January 2020. A historical LUCA carried out by SAC in February 2019 and approved by RSPO on 28th July 2020 following 3 successive reviews (10/06/2020 – 1st review, 19/06/2020 – 2nd review and</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>28/07/2020 final review and approval) confirmed that an estimated riparian buffer of 312.6 ha has been damaged by the land clearing within this period. The LUCA report which has gone through 3 successive reviews and final approval was seen and verified (10/06/2020 – 1st review, 19/06/2020 SAC response, – 12/07/2020 2nd review, 17/07/2020 – SAC response and 28/07/2020 final review and approval).</p> <p>SAC has its annex 8 submission approved by RSPO. The audit team sighted and email from “RSPO Compensation <rspocompensation@rspo.org> of 03 June 2022, 09:54, to managers of SAC responsible for its compensation issues, under the subject “SAC RaCP Annex 8”</p>	
7.12.2 (C)	<p>HCVs, HCS forests and other conservation areas are identified as follows:</p> <p>a) 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</p>		<p>SAC plantation has been planted since 2012 through to 2015 with no new plantings since 15 November 2018. Prior to SAC plantation, there was an existing oil palm plantation planted by the Sierra Leone Produce Marketing Board – SLPMB since 1964, however this plantation did not cover the entire estate currently covered by SAC. SAC</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

	plantations remains valid.		initiated and carried out an independent non- ALS HCV assessment covering its plantation estates by Montrose Environmental with final written report dated January 2020. This was at a time when SAC was not an RSPO member. The land has been cleared and planted before the HCV assessment was initiated. In parallel, SAC has carried out historical LUCA and submitted the relevant LUCA reports to RSPO which has been reviewed and approved by RSPO on 28/07/2020. See findings for section 7.12.1 above.	
7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.		SAC has not carried out any new land clearing since 15th November 2018.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

<p>7.12.3 (C)</p>	<p>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 for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.</p>		<p>SAC concession is in Sierra Leone. Sierra Leone is not a HFCC, and the company's concession was confirmed from the HCV and the LUCA reports as not located in HFCL.</p>	<p><input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)</p>
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<p>7.12.4 (C)</p>	<p>Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p>		<p>SAC has not cleared any new land since 15 November 2018. The company, however, has carried out an independent HCV assessment in its existing plantation which was conducted by Montrose Environmental with final written report dated January 2020. The assessment concluded that there is no peat soil in the concession. It, however, identified other conversation areas including HCV 1, 3 to 6 which are adequately mapped and being managed under a comprehensive integrated management plan - SOCFIN Agricultural Company Integrated HCV Monitoring Study of March 2021. The development of the plan has been done with relevant stakeholders.</p> <p>The company has established an HCV task force, based on a contract between SAC community members for the protection, maintenance, monitoring and management of HCV areas identified in the concession for specific HCV areas. The audit team sighted the signed agreement between specific HCV taskforce communities and the SAC General Manager. For example that of Fakaba, Hogai among others.</p> <p>The integrated management and the monitoring plan is implemented and the</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>monthly monitoring records for January to August 2024 were available and sighted. For example the report for August of 28/08/2024, reported on Observations of rare, threatened or endangered species where several were sighted in several locations, on Inspection of riparian/forest areas, Reforestation activities, sensitization and education activities among the communities, alternative livelihood activities stimulated, Condition of HCV 5 and 6 sites, threats and among others.</p> <p>The company has conducted an Integrated HCV monitoring study with a written report - SOCFIN Agricultural Company Integrated HCV Monitoring Study March 2024 conducted by HCV Africa. The report provided recommendations for maintaining and enhancing the HCV areas, including the continuation of monitoring programs, active restoration of disturbed habitats, establishment of community use areas, and promotion of alternative livelihood projects. It also recommended the use of fast-growing, indigenous tree species as a sustainable alternative to address the shortage of building materials.</p>	
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7.12.5	<p>Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p>		<p>SAC post land clearing HCV identified social HCVs 4, 5 and 6 all related to local communities. The company is implementing integrated management plan aimed at maintaining these social values to include implementation of various community project. A review of the HCV report saw evidence of communities 31 out of the 52 communities located in the Malen chiefdom consulted during the assessment to identify these social HCVs. This is captured in page 27-28 captioned Table 7-1: Communities in SAC Concession (column 4 sampled communities).</p> <p>These include the following:</p> <ul style="list-style-type: none"> • HCV 4 identified to be present in all villages in the Concession. • HCV 5: Each village with its bufferzone was identified as HCV 5 • HCV 6: Identified each village as either / and as grave sites, society bushes, and sacred sites (separate sacred/secret sites for men and women in forested areas adjacent to villages. Strangers and non-society members are forbidden to visit the sites and therefore 	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>not mapped</p> <p>The company has also carried out an independent Integrated HCV monitoring study with a written report - SOCFIN Agricultural Company Integrated HCV Monitoring Study March 2024 conducted by HCV Africa</p> <p>Interview with sampled communities during the audit stakeholder meeting also confirmed their involvement in the HCV identification as they confirmed they were consulted. For example, the report mentioned "Villagers who contributed during consultation meetings and to the participatory mapping exercise indicated where cultural sites are situated and mentioned that there are separate sacred/secret sites for men and women but access to them is forbidden to strangers and non-society members and therefore, the total area for HCV 6 is estimated". Similar responses were received during the audit stakeholder meeting. Field visit to some of the areas in the communities saw evidence of the HCVs being adequately protected.</p>	
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7.12.6	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. 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>SAC independent HCV assessment concluded the existence of Primates, mongooses, squirrels and many avifaunal species within the company's concession and potentially RTEs. To ensure these HCV are adequately protected, SAC together with all the communities where these HCVs are present developed a sectional byelaws for the HCVs area in the Malen Chiefdom. The objective of the bye law is to;</p> <ol style="list-style-type: none"> 1. For stakeholders i.e. communities, to appoint one person to serve on the SAC/Community HCV Task Force to enforce these byelaws 2. Communities shall engage themselves to respect the HCV designated areas identified with sign boards. There should be no burning, no hunting and no logging in HCVs 1, 2 and 3. 3. The task force member (TFM) shall regularly monitor the designated areas under his/her supervision to militate against illegal activities. 4. The TFM shall be remunerated based on performance and facilitate the arrest of defaulters through the appropriate channel. 5. In conformity with the forestry laws of Sierra Leone, it is illegal and punishable by law to capture, kill or rear animals/bird/fish that 	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>
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			<p>are protected under the laws of Sierra Leone.</p> <p>6. The following animals are protected by law and shall not be hunted or captured for any reason whatsoever. Some of these include Chimpanzee, the Elephant, the Pigmy hippo, the Bongo, Diana Monkey, Western Red Colobus, Western Pied Colobus, Olive Colobus, Sooty Mongabay, Leopard, and Zebra Duiker etc.</p> <p>The byelaws come with fine to anyone found contravening the laws which include;</p> <ol style="list-style-type: none"> 1. Le500,000 paid for illegal logging in the designated HCV areas within the concession area 2. Le250,000 for illegal hunting in the designated HCV areas within the concession area 3. Le250,000 for illegal farming in the designated HCV areas within the concession area 4. Le250,000 for illegal fishing of fingerlings. <p>The agreement has been endorsed by 10 sectional heads representing 14 villages where these HCV are located was available.</p> <p>The company's training plan for 2024 included training schedule for July 2024 define as "HSE Minutes: Rare threatened or endangered species"</p>	
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			<p>For example:</p> <ul style="list-style-type: none"> Species Identification, Habitat management, threat mitigation in HCV Area, of 25 March 2024, signed or thumb printed by 23 participants including HCV Task force members, forest officer, the community Liaison Department CLD 	
7.12.7	<p>The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.</p>		<p>SAC monitored the status of its identified HCVs and RTE species. Monitoring results are also feedback into its HCV management plan. The company's HCV assessment of 2020 was followed by an HCV management and monitoring study- - SOCFIN Agricultural Company Integrated HCV Monitoring Study of March 2021. The comprehensive plan is being implemented through its HCV Task force and reported. The company has also carried out an independent Integrated HCV monitoring study with a written report - SOCFIN Agricultural Company Integrated HCV Monitoring Study March 2024 conducted by HCV</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>Africa. The report provided recommendations for maintaining and enhancing the HCV areas, including the continuation of monitoring programs, active restoration of disturbed habitats, establishment of community use areas, and promotion of alternative livelihood projects. It also recommended the use of fast-growing, indigenous tree species as a sustainable alternative to address the shortage of building materials.</p> <p>Monthly monitoring records for January to August 2024 were available and sighted. For example the report for August of 28/08/2024, reported on</p> <ul style="list-style-type: none"> •Observations of rare, threatened or endangered species where several were sighted in several locations, •on Inspection of riparian/forest areas, •Reforestation activities, •sensitization and education activities among the communities, •alternative livelihood activities stimulated, Condition of HCV 5 and 6 sites, threats to HCV •Progress of actions planned in previous month's report 	
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			New actions planned for the upcoming month	
7.12.8 (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.		SAC land clearing for its plantation from 2011 to 2015 was without prior HCV assessment. The company was not an RSPO member at the time of the land clearing. The company has however carried out a historical LUCA in February 2019 which confirmed that an estimated riparian buffer of 312.6 ha has been damaged by the land clearing within this period. The company subsequently submitted its Annex 7 Compensation Concept Note to the RSPO on 22/09/2020 including its LUCA that has also been accepted and approved by RSPO on 28/07/2020. The company resubmitted a new RaCP project in January 2022, which was approved 1 June 2022 per the RSPO Compensation email of 03 June 2022 9:54 on the subject: "SAC RaCP Annex 8 The company's RSPO-approved Annex 8 "Remediation and Compensation Plan, Socfin Agricultural Company, Sierra Leone", dated January 2022 is being implemented. The company has already developed and implementing several procedures to manage its riparian areas	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>and also to ensure that land clearing without prior HCV assessment does not recur. These include: 1) Riparian Areas: Identification and Establishment SOP_048, revision 2 of 8/10/2018, 2) Riparian Areas: Maintenance and Monitoring SOP_049, revision 1 of 12/10/2018 and 3) Villages Greenbelts: Protection and Maintenance, SOP_051 revision 2 of 4/11/2018</p> <p>The Remediation component of the plan is being implemented in SAC concession while the compensation is being done with other Socfin subsidiaries being implemented in Central Western Cameroon.</p> <p>For the remediation plan, SAC has carried out a reforestation activities covering 45.98ha in 2023, as against the 31ha proposed in the year. A review of the RaCP and direct observations in the riparian areas confirmed that 5,356 seedlings of various indigenous and one exotic tree species have been planted between 29th June and 28th August 2023, as observed during field visits. Consistent with its plan to include other organisations in the monitoring of its remediation activities, the company also commissioned HCV Africa and have</p>	
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			<p>completed several studies and have produced an Integrated HCV Monitoring Study March 2024. The report covered the findings, conclusions, and recommendations from the various monitoring study components namely: freshwater studies, botanical studies, terrestrial fauna studies, and social studies, with the aim of assessing the status and trends of High Conservation Value (HCV) areas within the plantation.</p> <p>For the compensation plan, interview with the management representative confirmed that SAC contributed 65ha (the 65ha is the amount required by SAC to compensate), while its subsidiary (SOCAPALM) contributed the rest with a total of 4,321.22ha for the compensation. According to the approved plan, other contributors include Mbambou, Edea and Kienke of the SOCAPALM. A project manager has been appointed in July 2023. Consequently an initial meeting was held on 26th August 2023 to lunch the census of the area, and to agree on the terms. Interview with the management representative established that census is expected to start in October 2023, involving species identification and general assessment of the site. SAC has</p>	
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			<p>also drafted a copy of Annex 9, which was available and presented for review during the audit. The company also made available record so a Steering Group Meeting of 24/11/2023. which among other agenda items included the presentation and adoption of the planning of activities for the year 2024.</p>	
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6. Summary of Audit Findings

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	Major	Minor	Opportunities for Improvement	Total No Findings
Principle 1: Behave Ethically and Transparently	0	0	0	0
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	0	2.1.3	0	1
Principle 3: Optimise productivity, efficiency, positive impacts and resilience (<i>Includes IP and/or MB Module</i>)	3.6.1 (C), 3.6.2 (C)	0	0	2
Principle 4: Respect Community and Human Rights and Deliver Benefits	0	0	4.3.1	1
Principle 5: Support Smallholder Inclusion	0	0	0	0
Principle 6: Respect Workers Rights and Conditions	6.2.4 (C), 6.7.3 (C)	0	6.7.2	3
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	7.2.7 (C), 7.2.10 (C)	7.11.2	0	3
Certification Systems Document	0	0	0	0
Total	6	2	2	10

7. Nonconformity(ies) Issue in this Audit

Indicator Number	3.6.1 (C)
Nonconformity Number	1/2024
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28/09/2024
Nonconformity Issued To <i>(when more than one site/member):</i>	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	RSPO P&C 2018 Sierra Leone NI 2021 All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.
<p>Nonconformity Statement: SAC risk assessment to identify health and safety issues did not cover all operations of the company including, risk assessment for workers at its guest house kitchen, workers conducting assisted pollination of palms and those digging furrows for land application of treated effluent water and among others so that the company can implement appropriate mitigation measures.</p> <p>The company has a Policy On Health And Safety which among others commits to provide a safe working environment for all employees and other stakeholders for all company operations. The company has an SOP Health and Safety Management Plan SOP_068 of 19/05/2020 and Health and safety procedure, Health Safety And Environment, Reference: SOP-HSE-007, version 01 12 August 2024 which specifies its risk assessment .Risk Assessment is conducted by trained HSE representative s for each department using a Form a risk matrix.</p> <p>The company provided its risk assessment report titled “Occupational Risk Assessment, Date of last update: 31 August 2024.This report did not include risk for workers working at the kitchen of the company Guest House, and the assisted pollination of palms, digging of furrows for land application of treated effluent water.</p> <p>The company however provided an updated report titled “OCCUPATIONAL RISK ASSESSMENT” last updated 27 September 2024. This updated version corrected the gap identified by the audit team to include the assessment for the Guest house kitchen and the assisted pollination but did not include the digging of furrows for land application.</p>	

<p>While the audit team commends the company for its swift action to correct some of these risk assessment gaps, the company is required to complete all remaining corrections and provide corrective action through root-cause analysis to prevent future recurrence.</p>	
<p>Evidence:</p> <ul style="list-style-type: none"> • Review of risk assessment reports • Interview with workers • Direct factual observation 	
<p>Root Cause Analysis</p>	<ul style="list-style-type: none"> - Recently updated H&S procedure. - Lack of experience of the HSE correspondent in assessing H&S risks within their department.
<p>Correction(s)</p>	<ul style="list-style-type: none"> - Assess the occupational risk(s) for R&D operations. - Assess the occupational risk(s) for Admin operations.
<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<ul style="list-style-type: none"> - Refresher training for all HSE correspondents on occupational risk assessment and H&S Procedure. - Carry out a general review of the Occupational risk assessment in all Departments. - Update the Occupational Mitigation Plan accordingly.
<p>Date of Response</p>	<p>05/10/20245</p>
<p>Audit Team Conclusion <i>(including any evidence reviewed)</i></p>	<p>SAC provided the following as evidence for implementation of its correction and corrective actions:</p> <ul style="list-style-type: none"> • Occupational Risk Assessment report, Health, Safety And Environment, Reference: REC-HSE-012 of 29/08/2024 and last updated 03/12/2024 and the latest updated version of 12/24/2024 5:42PM included assessment for pond digging with corresponding mitigation actions including “Use of work instruction, -Proper digging tools, PPE (safety boots) and use of contractor. • Risk assessment records from the various departments including the Plantation and the administration. For example, the assessments report for the administration department on the “Risk assessment form” reference FO-HSE-009 version 01 of 7/8/2024 and dated 25/09/2024 at Hongai captured risks for cooking and kitchen cleaning among others and provided additional mitigation measures to the existing measures. • Training records: For example: <ul style="list-style-type: none"> ○ Training for all safety committee members for 5 hours dated 3/12/2024 involved 1) refresher on risk assessment and H&S, 2) Introduction of unsafe condition/act, 3) PPE compliance and PPE Matrix and

	<p>Monthly departmental HSE reports. Attendance was signed by 18 participants. A copy of the new Health and safety procedure reference SOP-HSE-007 version 2 of 19/10/2024 signed by the General Manager</p> <ul style="list-style-type: none"> ○ Five (5) sessions of training “HSE Correspondent training” for 3 hours for the Agriculture department dated 5-8/11/2024, 14 and 16/11/2024 at the HSE office involving 1) Checklists and 2) Unsafe/condition report form. Attendance for training on the 16/11/2024 signed by 6 participants <p>Based on the evaluation of these evidence provided, the non-conformity was closed, noting that, this indicator will form part of next surveillance audit and further questions relating to how the use of contractor becomes a mitigation measure will be interrogated.</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	24/12/2024

Indicator Number	3.6.2 (C)
Nonconformity Number	2/2024
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28/09/2024
Nonconformity Issued To <i>(when more than one site/member):</i>	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
Standard Reference	<p>RSPO P&C 2018 Sierra Leone NI 2021</p> <p>The effectiveness of the H&S plan to address health and safety risks to people is monitored</p>

Nonconformity Statement:

SAC implementation and monitoring of its health and safety plan has not been effective to address potential health and safety risk to its workers and other stakeholders. The company has an SOP SOP - Health and safety procedure Reference: SOP-HSE-007, version 01 of 12 August 2024 and Health and Safety Management Plan SOP_068 of 19/05/2020 which details how the company's health and safety policy is implemented and monitored to ensure effectiveness.

Direct observations during the audit came across potential health and safety issues including

- A pesticide sprayer sighted in Estate A carrying pesticide in a drum containment in drizzling rain with unprotected face
- Naked electric cables at the mill housing
- A store keeper at the C&D Depot using a 40-footer container which is used to store knapsack spraying machines as sitting place for his recording activities.

While the audit team commends the company for its swift action to correct the hazard, the company is required to correct all remaining gaps and provide corrective action through root-cause analysis to prevent future recurrence

Evidence:

- Direct factual observation
- Interview with workers

Root Cause Analysis

- Recently updated H&S procedure
- Lack of experience of the HSE correspondent in assessing H&S risks within his/her department.

Correction(s)

- Refresher training for all Phyto workers on the transport of chemicals in the field and the use of retention basins/spill kits.
- Securing exposed cables at the mill village.
- Separate chemical storage and office for record keeping.

Corrective Action Implemented
(including any evidence submitted)

- -Train HSE correspondents on the H&S procedure and occupational risk assessment (risk identification, reporting and monitoring).
- -Capture risk(s) identification and monitoring in departmental HSE report

Date of Response

05/10/2024

Audit Team Conclusion *(including any evidence reviewed)*

SAC provided the following evidence for the implementation of its correction and corrective actions:

- Records of training for Pesticide handlers including:
 - Attendance, Title: "Refresher Training on Transportation of chemical in the field and use of retention basins/spill kts SAC, Location: EB Depot, duration 30 minutes

	<p>and dated 28/10/24, attendance signed and/or thumbprinted by 19 workers including their employment numbers</p> <ul style="list-style-type: none"> ○ Attendance, Title: “Handling and proper use of chemical retention tanks / transportation of chemical in field” SAC, Location: T Junction, duration 30 minutes and dated 29/10/24, attendance signed by 22 photo workers including their employment numbers <p>Photos of workers in pesticide spraying PPEs working with retention basins</p> <p>A photo showing a cable secured with insulation on a wall.</p> <p>Photos showing the old pesticide storage containers which was being used by a store keeper and a new office space indicated to have been created for him</p> <p>HSE Correspondence Training records including :</p> <ul style="list-style-type: none"> ○ Attendance list for training titled “HSE Correspondent(Agric) Training, content: Mixing Centre safety and chemical storage, Workplace inspection – unsafe act and condition, waste management and Environmental incidents, location Estate CD, dated 9/11/24, attendance signed by 8 participants with their employment numbers ○ Attendance list for training titled “HSE Correspondent Training; Content: Checklist , and HSE minutes, chemical compatibility, Environmental risk assessment, occupational risk assessment, location HSE Office, dated 16/11/24, attendance signed by 6 participants with their employment numbers ○ Attendance list for training titled “HSE Correspondent Training, content: Mixing Centre safety and chemical storage, Workplace inspection – unsafe act and condition, waste management and Environmental incidents, location Estate CD, dated 14/11/24, attendance signed by 8 participants with their employment numbers <ul style="list-style-type: none"> ● HSE Monthly Report, Department: Agriculture, November 2024 and HSE Monthly Report Department: Workshop, November 2024 where risks identification and monitoring were reported.
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	Based on the evaluation of these evidence provided and given that few days are left to plan for an onsite visit, the non-conformity is closed as this indicator will form part of the next annual surveillance.
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	24/12/2024

Indicator Number	6.2.4 (C)
Nonconformity Number	3/2024
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28/09/2024Y
Nonconformity Issued To (<i>when more than one site/member</i>):	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
Standard Reference	RSPO P&C 2018 Sierra Leone NI 2021 The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure
Nonconformity Statement: SAC houses some of its workers in its housing camps namely operator's quarters, Y-Junction, and Mill Village. A visit to the housing found that; 1. All rooms at the operator's quarters are single-room apartments. Some of the rooms have family sizes of up to 6, which is insufficient for such a room size.	

<p>2. At Y-Junction, the sanitary facility is detached from the main building. The road to the facility had no light to access the place at night.</p> <p>3. There is a primary school close to the housing, however, there is no preschool for kids living at the camps (Y-Junction and Mill Village). Hence the kids trek to Sahn Malen to access pre-school.</p> <p>4. There are no markets/shops around Y-Junction and Mill Village where workers can have access to food and groceries,</p> <p>At the Mill village housing, boiler ash is disposed of close to the area with no restrictions for kids living at the camp from accessing the place.</p>	
<p>Evidence: Visit to workers housing (Operators Quarters, Y-Junction and Mill Village)</p>	
<p>Root Cause Analysis</p>	<p>-Lack of monitoring and Housing procedure recently established. Housing SOP only established and officially approved on the 30th August. New Compound officer has been appointed, and he's currently doing an assessment of the situation to propose an action plan.</p>
<p>Correction(s)</p>	<ul style="list-style-type: none"> • -Carry out general census of the population living in Company's quarters • -Provide safe access to the sanitary facilities for the main buildings • -Assess commercial needs at quarters with the residents • -Assess where children living in company quarters go to school • -Restrict access the ash disposal area
<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<ul style="list-style-type: none"> • General inspections of all company quarters • Establish and implement an Housing action plan • Establish a compound/quarter inspection plan. • Implement Housing procedure
<p>Date of Response</p>	<p>05/10/2024</p>
<p>Audit Team Conclusion <i>(including any evidence reviewed)</i></p>	<p>SAC submitted the following evidence for evaluation and to address the non-conformity;</p> <ol style="list-style-type: none"> 1. Housing SOP referenced SOP-ADM-002 dated 30 August 2024 version 001. The procedure outlines the management policy for Company accommodations, ensuring fairness and transparency in housing allocations, maintaining an organized waiting list, and providing guidelines for prompt repair and maintenance services. It aims to enhance the quality of life for SAC employees and foster a productive and supportive work environment. 2. Work order raised dated 07/11/2024 for the construction of 3-unit sanitary facility for the inhabitant of Y-Junction block T1 7, 12 and 13. Picture evidence of the construction started and ongoing was reviewed.

	<p>3. Work-order raised on 04/11/2024 for the construction of paths to have secure access for each main building and its sanitation block was sighted and reviewed. Picture evidence of the pathway constructed and accessible to the sanitary facilities at the Y-Junction housing area was sighted and reviewed</p> <p>4. Busing system has been arranged for the inhabitants of Mill of village to transport their children and spouses to and from school and market respectively. The Mill transport service, for which a contract signed on 20/02/2024 has been designed to provide this service for the school-going kids and the spouses who will be willing to go to the market for shopping on daily basis at designated times. Communication of these arrangements to all the parents at Mill village dated 16/12/2024 was sighted</p> <p>5. Picture evidence of a security gate man by security personnel to strict access to unauthorized person to the boiler ash dump site was sighted. Also, warning posts mounted at the dumpsite to communicate the dangers at the site were sighted. Furthermore. Sensitization to the inhabitants of the mill on the dangers at the site and the importance of keeping the place secure was sighted. The sensitization was done on 27/11/2024 with 37 inhabitants presents.</p> <p>Based on the evidence evaluated and the limited time to plan for an onsite visit, this non-conformity has been closed as the indicator will form part of the next annual surveillance</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	24/12/2024

Indicator Number	6.7.3 (C)
Nonconformity Number	4/2024
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28/09/2024
Nonconformity Issued To <i>(when more than one site/member):</i>	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
Standard Reference	RSPO P&C 2018 Sierra Leone NI 2021 Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.
<p>Nonconformity Statement: Not all workers at SAC were in use of appropriate PPEs to cover all potentially hazardous operations.</p> <p>The company has SOP for PPE use in place. The procedures among other things give PPE details and states that managers be responsible to ensure that their workers have PPE and enforce their usage and that the HSE department will carry out random inspection to verify that workers use appropriate PPEs.</p> <p>Visits by the audit team to different work sites came across workers not in use of appropriate PPEs. For example:</p> <p style="padding-left: 40px;">Sprayers in Estate C block 18 did not have the eye and the face protection though the SDS for the pesticide in use (for example, Glyphosate monoammounium salt and Metsulfuron-methyl issued by Sun Valley Hall Limited on 26/01/2023 and 3/2/2024 respectively) clearly state that persons mixing the pesticide and those using the mixed pesticide should use face shield or goggles. The company's PPE Evaluation document specific to function also specifies protective glasses with reference 60610 and of EN 170 EN 166 standard for chemical sprayers.</p> <p>Some workers for Focus (a third-party workers contractor) were sighted in damaged rainboots in Estate A, 13A doing slashing , in Estate C doing road slashing and Tegloma Enterprise (a third-party workers contractor) in Estate A, block AM 22.</p>	
Evidence:	

<ul style="list-style-type: none"> • Review of PPE documents. For example Personal Protective Equipment Management SOP_001 revision 6 of 12 June 2020 • Direct factual observation and interview with sprayers at Estate C block 18, Focus and Tegloma Enterprise workers in Estate A, 13A and Estate A, block AM 22 respectively 	
Root Cause Analysis	<ul style="list-style-type: none"> • No practical alternatives currently identified for eye protection for chemical handlers. • Lack of accountability on the part of team supervisors.
Correction(s)	<ul style="list-style-type: none"> • No practical alternatives currently identified for eye protection for chemical handlers. • Lack of accountability on the part of team supervisors.
Corrective Action Implemented <i>(including any evidence submitted)</i>	<ul style="list-style-type: none"> • Meeting to remind captains/supervisors/Managers and contractors that they are responsible for ensuring that their teams wear the appropriate PPE in the field. • Update PPE matrix • Update PPE SOP • Capture PPE compliance in departmental HSE reports
Date of Response	05/10/2024
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>SAC provided the following evidence for the implementation of its correction and corrective actions:</p> <ul style="list-style-type: none"> • PPE distribution list for 2 safety Goggles each for 4 workers with their employment numbers dated 26 and 26 October 2024 • PPE distribution list for safety boots Goggles each for 7 workers with their employment numbers dated 30/10/24 • Photos of 2 pesticides handlers in safety goggles and 6 workers in new rainboots. • Communication from the General Manager to <ul style="list-style-type: none"> ○ All employees Ref: Adherence to PPE compliance dated 29/11/2024 which remaindered workers of the company's safe working environment for workers and mandatory requirement of the company's Health and Procedure for workers to adhere to proper use of PPEs • Copy of a memo addressed to a named Estate Divisional Manager, on the subject: Re: Notice of First Warning Letter for Negligence of Proper Supervision, dated 1/11/2024 signed by the Plantation Manager, regarding workers in the division who were sighted during the audit to be using damaged boots.

	<ul style="list-style-type: none"> • A communication to “Agric Field Contractors” on the subject: “Mandatory Use Personal Protective Equipment (PPE), dated 21/10/2024 signed by the Plantation Manager. • Communication to Tegloma Enterprise on the Subject: Suspension of Fieldwork: dated 21/10/2024 and signed by the Plantation Manager, suspending the Enterprise for two (2) weeks for failing to “submit the appropriate PPE” to its workers. • PPE Matrix, Health, Safety and Environment, Reference: REC-HSE-035, version 01 of 8 August 2024 and last updated 19 October 2024. The updated matrix among others makes provision for face shield for sprayers. • Health and Safety Procedures, Health Safety and Environment, Reference: SOP-HSE-007, version 02, of 19/10/2024 and signed by the General Manager, updated on 19/10/2024 on pages, 4 and 5 on PPE wear, allocation frequency, responsibilities and replacement. • PPE compliance monitoring records: “Checklist- Compliance, HSE covering PPE availability and condition, PPE distribution list availability, employee use of PPE and workers training in H&S procedures” for Estate department B2, B1, EA, D and C of 28/11/2024, <p>Based on the evaluation of the evidence provided and given the few days left to plan for an on-site visit, the non-conformity is closed as the indicator will form part of the next annual surveillance</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	24/12/2024

Indicator Number	7.2.7 (C)
Nonconformity Number	5/2024
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28/09/2024
Nonconformity Issued To (<i>when more than one site/member</i>):	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
Standard Reference	RSPO P&C 2018 Sierra Leone NI 2021 Storage of all pesticides is in accordance with recognised best practices.
Nonconformity Statement: SAC did not store all of its pesticides in line with recognized best practices The company is storing several (over 20 different) pesticides in 40-footer containers. These include pesticides such as Thiocyclam, Trichlopyr, Glyphosate. A visit to the Hill Station chemical store came across almost all of these containers rusty and leaking with wet floors and several pesticides soaked with some of them which had to be repacked. The SDS for these pesticide (for example, Glyphosate monoammounium salt and Metsulfuron-methyl issued by Sun Valley Hall Limited on 26/01/2023 and 3/2/2024 respectively) clearly states that these chemicals be stored in cool dry and well-ventilated place.	
Evidence: <ul style="list-style-type: none"> • Review of Safety Data Sheets (SDSs) for pesticides in store • Direct factual observation of pesticide storage store at Hill Station • Interview with store keepers 	
Root Cause Analysis	Spoiled storage containers
Correction(s)	Repair containers at chemical areas (Hill Station)
Corrective Action Implemented (<i>including any evidence submitted</i>)	Train storekeepers on Best storage practices for chemicals
Date of Response	05/10/2024

<p>Audit Team Conclusion <i>(including any evidence reviewed)</i></p>	<p>SAC provided the following evidence for the implementation of its correction and corrective actions:</p> <ul style="list-style-type: none"> • A Construction Plan for New Chemical Store signed by the General Manager. The plan includes the scope of work, timeline (of site preparation starting with site preparation in May 2025 and finishing in December 2025, Proof of commitment including approval by the General Manager, request for quotation for the roofing unit (dated 13/12/2024) and indication of availability of other key resources (labour, empty shipping containers) • Training records: including Power Point presentations on 1) Best Storage Practices for Chemicals Ensuring safety, compliance and environmental stewardship and 2) “MSDS & Chemical Handling, attendance list – “Best Storage practices for chemicals” for 2 hours of 10/12/2024, attendance signed by 10 participants from the Agriculture and Finance departments. • Photos of shipping containers with packed pesticides showing the current state of the pesticide containers that have been properly restocked (chemical areas at Hillstation), pending the construction of the larger building. <p>The evaluation found the evidence provided as very solid and based on that, the non-conformity is closed for the company to implement the plan provided. The progress of implementation of the plan will be evaluated as part of next annual surveillance.</p>
<p>Status of Nonconformity</p>	<p><input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open</p>
<p>Date of Closure:</p>	<p>24/12/2024</p>

Indicator Number	7.2.10 (C)
Nonconformity Number	6/2024
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28/09/2024
Nonconformity Issued To <i>(when more than one site/member):</i>	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
Standard Reference	RSPO P&C 2018 Sierra Leone NI 2021 Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.
<p>Nonconformity Statement:</p> <p>SAC medical tests for its chemical handlers do not monitor the potential medical hazards posed by its pesticides in use. The company uses several pesticides including Metsulfuron-methyl, Emamectine benzoate Tech (B1 90%) Glyphosate monoammonium salt, Thiocyclam-hydrogenoxalate Trichlopyr among others.</p> <p>The company has pre-engagement, annual surveillance and exit test for sprayers. However, parameters for the annual surveillance are mostly basic with some having worked as sprayers for 8 years.</p> <p>Pre-employed test for pesticide sprayers capture parameter such as the name: Temperature BP, respiration, Oxygen saturation SPO2, Date of test, name, gender, date of birth, estate, category (fixed, seasonal, permanent or contractor) employment number (EMS), Then referred to a medical facility where details of Date, time seen, medical history from yes or no answer interviews. For example any seizures, allergy, Neurological problems, smoking habit and any current medication; Medical examination include: Cardio-vascular (blood pressure, , heart rate and heart reading), any heart murmurs or gallops heard on the stethoscope, skin examination, Ear, nose and throat (ENT) examination, neurological examination, Muscular skeletal system, abdominal or janitorial system and worker states and health concerns.</p> <p>Some pesticide handlers during interview complained that these medical test are very basic and may not at this time pick and medical condition in development which may show up later in their life.</p>	
<p>Evidence:</p> <ul style="list-style-type: none"> • Review of pesticide handlers' medical surveillance records • Interview with workers 	

Root Cause Analysis	Medical procedure lacks detail regarding the medical parameters to be monitored in relation to the risks of the various workstations
Correction(s)	Define a health surveillance matrix for relevant workstation
Corrective Action Implemented <i>(including any evidence submitted)</i>	Update the Medical procedure
Date of Response	05/10/2024
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>SAC provided the following evidence for the implementation of its correction and corrective actions:</p> <p>Workstation Medical Surveillance reference: SOP-MED-004 version 01 of 18/11/2024. The SOP among others establishes medical surveillance Matrix to include Pesticide handlers each year, with medical examination including Biometric test among others. As explained by the sustainability manager, the company has decided that the established medical surveillance matrix be included it in a new procedure (SOP-MED-004). This procedure was separated from the existing medical procedures.</p> <p>Base on the evaluation of this evidence, the non-conformity is closed so that the implementation of the new procedure can be evaluated as part of next annual surveillance audit</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	24/12/2024

Indicator Number	2.1.3
Nonconformity Number	7/2024
Nonconformity Category	<input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28/09/2024Y
Nonconformity Issued To <i>(when more than one site/member):</i>	
Deadline:	<input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
Standard Reference	RSPO P&C 2018 Sierra Leone NI 2021 Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries
Nonconformity Statement: SAC has not clearly demarcated parts of its external boundaries, and the affected areas are neither with visible boundary markers nor well-maintained. Although boundary roads have been constructed in some parts, but not all boundary areas have been covered either with roads or boundary markers.	
Evidence: <ul style="list-style-type: none"> • Boundary verifications at Estate B1, Estate C Blocks 7I, 28M, 8G and 8E during field visits • Review of SAC Map of Plantation 2019 	
Root Cause Analysis	Lack of precision in the Company Boundary procedure (road VS no road)
Correction(s)	Investigate the blocks mentioned (Estate B1, Estate C Blocks 7I, 28M, 8G and 8E) and clearly demarcate these boundaries
Corrective Action Implemented <i>(including any evidence submitted)</i>	<ul style="list-style-type: none"> • Update Boundaries procedure • Conduct general assessment of the concession's boundaries
Date of Response	05/10/2024
Audit Team Conclusion <i>(including any evidence reviewed)</i>	Direct observation is required and will be made at the next annual surveillance
Status of Nonconformity	<input type="checkbox"/> Closed <input checked="" type="checkbox"/> Open

Date of Closure:	DD Mmm YYYY
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Indicator Number	7.11.2
Nonconformity Number	8/2024
Nonconformity Category	<input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Date of Nonconformity Issued	28/09/2024
Nonconformity Issued To <i>(when more than one site/member):</i>	
Deadline:	<input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
Standard Reference	RSPO P&C 2018 Sierra Leone NI 2021 The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.
Nonconformity Statement: SAC fire prevention and control measures did not cover its fertilizer storage. The company stores its various fertilizers in tight 40-footer containers. These fertilizers include Diammonium phosphate salt (P2O5), Ammonium sulphate among others. While the Safety Data Sheet (SDS) displayed at these containers clearly identify the fire hazard and the required fire extinguisher material, the company has not made these available. For example, at the Estate B depot and the Estate Cand D depot, there was only 1 5kg fire extinguisher which was located at the chemical mixing points.	
Evidence: <ul style="list-style-type: none"> • Review of Safety Data Sheets for fertilizers in storage • Direct factual observation of fertilizer storage at the Estate B and the Estate Cand D depots • Interview with store keepers 	
Root Cause Analysis	Gaps in the H&S risk assessment
Correction(s)	Increase number of fire extinguishers in the depots, stores.
Corrective Action Implemented <i>(including any evidence submitted)</i>	<ul style="list-style-type: none"> • Carry out a general inspection of all fire prevention equipment to ensure the adequacy of

	<p>preventive measures.</p> <ul style="list-style-type: none"> • Refurbishing containers to provide more storage space at the depots
<p>Date of Response</p>	<p>05/10/2024</p>
<p>Audit Team Conclusion <i>(including any evidence reviewed)</i></p>	<p>SAC provided the following evidence for the implementation of its correction and corrective actions:</p> <p>Fire Inspection Report, of 04/11/2024, Conducted by Kuo Fire Safety: The Report made the following</p> <p>HILL STATION AND WORKSHOP</p> <ol style="list-style-type: none"> Provision of Fire Alarm System for Offices, Stores, Warehouses, and Workshop areas Provision of Portable Fire Extinguishers for all areas Provision of Foam Mixer for the Workshop, Warehouse, Fuel Station and Genset Provision of EyeWash Station for the Workshop, Warehouse and Chemical Storage Areas Provision of Fire Fighting System with Pump set, Hose Reel, Hydrant with Hose and Water Tank Provision of Special Extinguishers for the Chemical Storage Areas Provision of Automatic Extinguishers for Warehouses, Stores and Fuel Pump room <p>2. JAO – ESTATE ‘C’ & ‘D’</p> <ol style="list-style-type: none"> Provision of Fire Alarm System for the Offices and Workshop areas Provision of Portable Fire Extinguishers for all areas Provision of Foam Mixer for Workshop and Fuel Station areas Provision of EyeWash Station for the Workshop, Chemical Mixing and Chemical storage areas Provision of Fire Fighting System with Pump set, Hose Reel, Hydrant with Hose and Water Tank Provision of Special Extinguishers for the Chemical Storage areas Provision of Automatic Extinguisher for Fuel Pump room <p>3. ESTATE ‘B’ DEPOT</p> <ol style="list-style-type: none"> Provision for Portable Fire Extinguishers Provision for EyeWash Station Provision of Special Extinguisher for Storage areas <p>4. AGRIC OFFICES AND MAIN FUEL STATION</p> <ol style="list-style-type: none"> Provision of Fire Alarm System for Offices Provision of Portable Fire Extinguishers for all areas Provision of Foam mixer for Fuel Station Provision of Fire Fighting System with Pump set, Hose Reel, Hydrant with Hose and Water Tank Provision of EyeWash Station for the Fuel Station

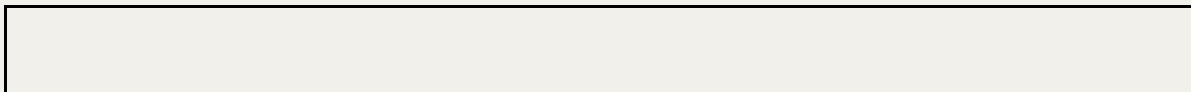
	<p>f. Provision of Automatic Extinguishers for Fuel Pump Shed</p> <p>ESTATE A CHEMICAL MIXING AREA AND DEPOT</p> <p>a. Provision of Portable Fire Extinguishers for all areas</p> <p>b. Provision of EyeWash Station for Chemical Mixing and Storage areas</p> <p>c. Provision of Special extinguisher for Chemical Storage areas</p> <p>6. MILL PLANT</p> <p>a. Provision of Fire Alarm System for all areas</p> <p>b. Provision of Portable Fire Extinguishers for all areas</p> <p>c. Provision of Fire Fighting System with Pump set, Hose Reel, Hydrant with Hose, Hydrant Monitors and Water Tank for the entire plant</p> <p>d. Provision of Fire Suppression System for the main MCC room</p> <p>e. Provision of EyeWash Stations for Workshops and Milling areas</p> <p>f. Provision of Foam Mixers and Foam Tank for the Oil wells</p> <p>g. Provision of Complete CCTV system for all Externals and Production areas</p> <p>7. CONSTRUCTION</p> <p>a. Provision of Hose Reel for the workshops linking from Hill station Fire Pump</p> <p>b. Provision of Portable Fire Extinguishers</p> <p>c. Provision of EyeWash Station</p> <p>8. MAIN ADMIN OFFICES</p> <p>a. Provision of Fire Alarm System for all Offices</p> <p>b. Provision of Portable Fire Extinguishers for all areas</p> <p>c. Provision for EyeWash Station</p> <p>Direct observation is required and will be made at the next annual surveillance</p>
<p>Status of Nonconformity</p>	<p><input type="checkbox"/> Closed</p> <p><input checked="" type="checkbox"/> Open</p>
<p>Date of Closure:</p>	<p>DD Mmm YYYY</p>

Add tables as necessary

8. Opportunity for Improvement (OFI) Issue in this Audit

Indicator Number	4.3.1 (C)
Opportunity for Improvement Number	9/2924
Date of Opportunity for Improvement Issued	28/09/2024
Opportunity for Improvement Issued To <i>(when more than one site/member):</i>	
Standard Reference	RSPO P&C 2018 Sierra Leone NI 2021 Contributions to community development that are based on the results of consultation with local communities are demonstrated
Opportunity for Improvement Statement: SAC's contribution to community development is based on the company's Corporate Social Responsibility (CSR) in the form of job creation, water supply, sanitation, health care services, road network, community Barry, schools, food security, alternative livelihood income etc. These CRS projects are captured in the Community Development Action Plan (CDAP) referenced PLS_019_P1. The CDAP is active from 2020 – 2023. However, it is important that SAC ensures that all project support is as per the CDAP allocations. For instance scholarships to Senior Secondary School student which is 21USD per student per years.	

Indicator Number	6.7.2
Opportunity for Improvement Number	10/24
Date of Opportunity for Improvement Issued	28/09/2024
Opportunity for Improvement Issued To <i>(when more than one site/member):</i>	
Standard 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.
<p>Opportunity for Improvement Statement:</p> <p>SAC has accident and emergency procedures in place and the company including the provision of first aid equipment at worksites. Visits to worksites within the estates found areas where there were no first aid kits at these sites. According to the company there had not been enough first aid kits and the company uses supervisors/first aiders on motorbike provided with first aid kits and can be reached on mobile phones when needed as it. Sample of tests of this system by calling some of these mobile first aid supervisors could not reach them due to not so good mobile network. For example, in block 36A, B2, Estate C block 9, and block 8d.</p> <p>The company however confirmed that they are aware of the issues identified and have already worked on them and provided evidence of having purchased additional 10 new first aid boxes bought to be distributed and will be delivered Radio system which arrived in the store during the week of the audit yet to be installed to complement the use of mobile phone in the field. The audit team concluded that the company could improve on the swift deployment of the kits and the radio system in stock.</p>	



9. Nonconformities raised in the previous audit

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response	Verification of Correction/ Corrective Action	Conclusion /Status
			Correction / Corrective Action		
1.1.3 (C)	1/2023	SAC maintains records of all requests and responses. However, there is no designated person in-charge for responding receiving and responding to these requests. Interview with the Community Liaison officer (CLO) team established that though requests are received by various heads of departments, they are transferred to their outfit for filing and tracking. Job description of the CLO state that the company's Social Liaison officer is the person in charge of receiving and responding to request. Interview with the responsible person on some pending requests established he is not responsible for responding to request but only filing. This was raised as OFI during ASA1 but has not been addressed.	<p>Corrections</p> <ul style="list-style-type: none"> Revision of SOP_021 Stakeholders Engagement Plan, including a specific instruction of how request of information is handled. Train the person in charge of receiving and responding to all requests on his responsibilities. Share the updated procedure to all stakeholders. <p>Corrective Action</p> <ul style="list-style-type: none"> Instruction: request for information Communication procedure SOP-GEN-004 20231120 SAC Management meeting (new procedure/attached documents) 	<p>Reviewed Information Request Procedure referenced IN-CL-001 version 01 dated 03/10/2023. The procedure clearly identifies the Communication Liaison Officer (CLO) as responsible for receiving and responding to all request for information. The procedures clearly describe the role of the CLO.</p> <p>Further reviewed sensitization of the procedure with the CLO. Attendance dated 20/11/2023 was sighted. Distribution list of the procedure signed by some relevant stakeholders of SAC including Town Chiefs, Landowners,</p>	Closed

		<p>Evidence:</p> <ul style="list-style-type: none"> • Interview with CLO and Sustainability team • Review of request tracking sheet 		<p>Community Elders, Civil Society Group in Pujehun were sighted.</p> <p>Interview with CLO as well as the stakeholders during the onsite verification confirmed.</p> <p>Based on evidence reviewed and confirmed from the onsite verification, this nonconformity is successfully closed</p>	
1.1.4 (C)	2/2023	<p>The company has a documented Communication procedure referenced SOP_011 dated 10th February 2019. The communication procedure describes the channels of internal and external communication of the Company.</p> <p>However, the procedure has not been made available to all relevant stakeholder as identified in the company's own stakeholder list including but not limited to the representative of CSO coalition platform in Pujehun, Rual Agency for Community Action and MALOA. Interview with these stakeholders during the audit stakeholder meeting established they are not aware of the company's Consultation and communication procedures in addition</p>	<p>Corrections</p> <ul style="list-style-type: none"> • Revision the SOP_021 Stakeholder Engagement Plan and SOP_011 Communication. • Share the updated procedure to all stakeholders <p>Corrective Action</p> <ul style="list-style-type: none"> • Stakeholder Engagement Plan (SOP-CL-004) • Communication procedure (SOP-GEN-004) • IN-GEN-002 External communication methods • IN-GEN-003 Internal communication methods • Letter communication methods and SAC publicly available documents • 20231125-27 Distribution of SAC documents stakeholders 	<p>Reviewed SAC revised Communication procedure referenced SOP-GEN-004 version 01 dated 01/10/23. Also sighted and reviewed letter dated 22/11/023 with the subject: External Communication Methods and List of Publicly Available Document. The letter makes available the external communication procedure handy to all stakeholders and inform that the company's publicly available document (list of all documents referenced LIS-GEN-001 version 01 dated 01/10/2023) attached can be accessed by;</p> <ol style="list-style-type: none"> 1. The General Management Secretariate or Community Liaison Office 	Closed

		<p>to other public management documents.</p> <p>Evidence:</p> <ul style="list-style-type: none"> • Interview with sampled stakeholders • Interview with SAC team 	<ul style="list-style-type: none"> • 20231120 SAC Management Meeting (new procedure/attached documents) • Policy adherence statement for SAC suppliers 	<p>2. Email: ijaward@sac.slWritten: Socfin Agricultural Company. Sahn Malen, Pujehun Direct, Sierra Leone</p> <p>Also sighted letters communicated with some stakeholder as well the acknowledgement of receipt dated 24/11/2023 including;</p> <ol style="list-style-type: none"> 1. Sharp Security 2. Focus Business Solution 3. Green Scenery 4. MALOA 5. Environmental Protection Agency 6. National Water Resource Management Agency 7. Land Commission <p>Sighted also distribution list of the procedure signed by some relevant stakeholders of SAC including Town Chiefs, Land Owners, Community Elders, Civil Society Group in Pujehun were dated 24/11/2023</p> <p>Interview with conducted with Town Chiefs, Land Owners, Community Elders, Civil Society Group in Pujehun MALOA, Ministry of Land and Ministry of Agriculture all confirmed that SAC has communicated with them their communication procedure as well as the publicly available document.</p>	
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				Based on evidence reviewed and confirmed from the onsite verification, this nonconformity is successfully closed.	
1.2.1	3.2023	<p>The company has a documented policy on ethical conduct referenced REC-G-103 signed and approved by the General Manager dated on 17th July 2021. The company through its policy commits to operating in an honest, upright, and transparent manner in compliance with national applicable laws and international agreements, such as the United Nations Convention Against Corruption (2000). The policy among others also states that SAC engages in fair and open competition, by treating competitors, suppliers, customers, and colleagues according to the principles of fair competition. SAC has zero tolerance for all forms of bribery, corruption and fraudulent use of funds and resources.</p> <p>During staff interview it was mentioned that some supervisors of the company are involved in taking money from some job seekers before offered or recommended for employment. A typical case between Focus Business Solution worker with staff # 008550 and SAC supervisor with staff #</p>	<p>Corrections</p> <ul style="list-style-type: none"> Update the SOP_022_Employment and Exit Procedure Communicate the hiring process to the communities and the workforce (Radio communication) Training on Ethical code of conduct for all employees involved in the hiring process Official letter to Focus: Breach of SAC's Policy on ethical conduct Report on SAC's internal investigation Disciplinary actions <p>Corrective Action</p> <ul style="list-style-type: none"> Employment and Exit procedure (SOP-HR-003) 20231018 Breach of SAC's Policy on ethical conduct _ Focus signed 20231126-28 Training Bribery/corruption attendance list 	<p>Reviewed:</p> <ul style="list-style-type: none"> Preliminary investigation report conducted by SAC Human Resource Department on the issue of fraudulent financial extortion from employees dated 11/11/2023. Letter from SAC management to Focus Business Solution (3rd party labour contractor) dated 18/10/2023 officially expressing their utmost displeasure on the issue of fraudulent financial extortion from employees by some staff of the FBS and requesting them to conduct an investigation into the issue and respond to SAC management. Also inviting them to attend a training on SAC Policy and Procedure on Anti-Bribery & Anti Corruption. The letter acknowledged same day and investigation 	Closed

		<p>SAC004738 established extortion of money for employment. The investigation also established there are such cases happening of which the HRM is yet to investigate them.</p> <p>Evidence:</p> <ol style="list-style-type: none"> 1. Review of SAC ethical policy 2. Interview with workers 	<ul style="list-style-type: none"> • 20231126-28 Training Bribery/corruption material support • Radio jingle Socfin (Jingle about bribery, corruption, thieving and encouraging whistle blowing as a way to raise awareness about these issues and promote a culture of transparency in Socfin) • SAC004738 & SEA008550: preliminary report • 20231018 Final Hearing Meeting outcome • Employment and Exit procedure (SOP-HR-003) 	<p>from FBS dated 23/10/2023 submitted to SAC management. The investigation established the supervisor (culprit) is SAC staff and not FBS.</p> <ul style="list-style-type: none"> • Training on SAC Anti-Bribery & Anti-Corruption Policy dated 26-27/10/2023. Training was attended by 72 participants including plantation supervisors, captains, headmen, ddivision mmanagers, ssecurity team and FBS staff. • Training materials used include SAC Anti-Bribery & Anti-Corruption Policy as well as the Workplace violence prevention & compliance with Anti-Bribery & Anti-Corruption Policy • Radio announcement in the form of "Jingle" played on Malen Radio in both English and Krio language on SAC Anti-Bribery & Anti-Corruption. • The preliminary investigation by the Human Resource Department recommend that the complainant personality 	
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				<p>and job secured and maintained.</p> <ul style="list-style-type: none"> Warning letter dated 23/11/2023 issued to the culprit for his action. <p>Based on evidence reviewed and confirmed from the onsite verification, this nonconformity is successfully closed.</p>	
2.2.2	5/2023	<p>Road safety law violations were observed in accordance with the Road Traffic Act 2007. The vehicle carrying Sharp Security workers with registration # AMG 672 was found to have; no warning triangle, fire extinguisher, broken headlight, windows and cracked windscreen, faulty ignition, faulty reverse light, expired road worthy certificate since 18/03/18. The driver of the vehicle did not have a driver's license.</p> <p>Evidence:</p> <ul style="list-style-type: none"> Interview with NWRMA Expired water use permit NASSIT payments SAC-HR Report Jan-Sept 2023 	<p>Corrections</p> <ul style="list-style-type: none"> Put the vehicle in order (repairs, triangle, extinguisher, valid driver license, valid road worthy certificate) Carry out a global audit of all contract vehicles to ensure that they are all in order Include vehicle conformity in the Contractor audit checklist <p>Corrective Action</p> <ul style="list-style-type: none"> Sharp extinguisher & triangle Sharp insurance Sharp driver's license 20231122 Inspection sharp vehicle 20231001 Sharps certificate of fitness New Sharp windscreen 	<p>SAC has developed checklist captioned Pre-Operation FFB Transporter Contractor Checklist. The checklist covers several indicators for the purpose of the road worthiness of all contractor vehicle. The transport department is in-charge of certifying any vehicle fit or not fit to operate in the company after being subjected to the checklist.</p> <p>Reviewed the checklist covering Sharp Security workers transport with registration # AMG 672. The vehicle after meeting the requirement of the Road Traffic Act 2007, has been certified to operate in the company (fit for work). Sighed new windscreen fix, new warning triangle and fire extinguisher provided, valid insurance with reference S/No 26758 valid until</p>	Closed

			<ul style="list-style-type: none"> • 20231111 Checklist BUS INSPECTION • Updated SAC Contractor audit checklist (REC-GEN-012) • Inspection of new hired trucks vehicle (AEL-226, ALP-852, ANM-188, etc.) • Sharp extinguisher & triangle 	<p>11/10/2024, driving license of the driver valid until 15/11/2028 and road worthy certificate issued by Sierra Leone Road Safety Authority (SLRSA) dated 01/10/2023 valid until 01/10/2024.</p> <p>Based on evidence reviewed and confirmed from the onsite verification, this nonconformity is successfully closed.</p>	
3.4.2	8/2023	<p>SAC has revised its Environmental, Social and Health Impact Assessment (ESHIA) of 2011 in response to a referenced Environmental Protection Agency (EPA) official letter (19/06/2019), mandating the company to prepare and submit a comprehensive addendum to this report. Among the key areas of the report revised by the company was “500meter buffer”. This is supposed to be a buffer zone around each of the communities located within the concession of the company. This buffer zone was also an issue of stakeholder concern.</p> <p>However, ground verifications of some sample locations and mapping as well as analyses confirmed that the 500m buffer round the communities have not</p>	<p>Corrections</p> <ul style="list-style-type: none"> • Share the Public disclosure of the addendum of the initial ESHIA done in 2020 (NET_SAC_ESHIA_RENEWAL_MINUTES_SAC Final and Public Notice_Press) • Communication between SAC and EPA (20200807_EPA_Letter_Response_IN), including confirmation from EPA that revised ESHIA submitted by SAC is adequate. <p>Corrective Action</p> <ul style="list-style-type: none"> • 20200116_EPA_Letter_SAC ESHIA&CDAP Revision_IN • 20200807_EPA_Letter_Response_IN • NET_SAC_ESHIA_RENEWAL_MINUTES_SAC Final 	<ul style="list-style-type: none"> • The company’s revision of the ESHIA 2011 has included that “SAC revised this sentence to be more specific on the statement “A buffer zone of 500m has generally been accepted for the project, if communities lie within this zone then a review of either resettlement or mitigation is required”, as there are no legal requirements on the size of the green areas. • Direct observations during field visits confirmed that zones have been established within concession for communities and for environmental purposes (e.g. farming, customary sites, protected forests, 	Closed

		<p>been respected by the company, as most of the communities evaluated were far less than the 500m while some of them (e.g. Sahn, Gboyama, Taninahun and Gandohun) directly bound the plantation and a few palm stands away.</p> <p>Evidence:</p> <ul style="list-style-type: none"> • Direct observation at Libe, Bendu, Taninahun, Gboyama, Sahn, Kanga, Jorborhun, Borbu Junction and Mecca. • Review of ESHIA report of 2011, ESHIA Addendum and Revision 2019 Last Version 06/01/2020. • Interview with the management representatives. 	<ul style="list-style-type: none"> • 20230919 Public Notice_Press • 20200116 EPA Letter CDAP 	<p>etc.) which are called “Green Areas”. The Green Areas have a total of 1,426 ha. Since the start of the plantation, usage of the Green Areas within villages is evident with the building of more houses thereby reducing the buffers initially in place.</p> <ul style="list-style-type: none"> • Mitigation measures where possible are being put in place such as placing bypass roads the villages. • Currently, Perimeter Survey and Demarcation of Surface Area Land Leased for 53 communities within the concession are on-going at about 80% completion, and it is being carried out by the Land Commission. A copy of the contract for the demarcation titled “Contract for Perimeter Survey and Demarcation of Surface Area Land Leased” prepared by GeoData SL, dated 25th September, 2023 is available. According to the 	
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				<p>contract document, the exercise is expected to last a year, between 1st October, 2023 and 30th September, 2024. The survey and demarcations are being done with the participations of all the 53 host communities.</p> <ul style="list-style-type: none"> • Interview with the management representative also confirmed that SAC is also in the process of conducting a study to know how the green areas have been affected through the expansions by the communities from 2020, when the revision of the ESHIA report was done in order to plan further mitigation actions, as well as offering alternatives to the community that may be potentially over dependent on the green belts. <p>Based on the above-mentioned evidence, the non-conformity was closed</p>	
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4.4.3 (C)	10/2023	<p>SAC has a map showing the entire operational area in Malen Chiefdom. The map titled Concession boundaries of SAC plantation - Sierra Leone.</p> <p>However, individual landowners contributing land to SAC's operations do not have map showing the extent of their lands. Action Plan Malen Chiefdom Action Plan to Identify Landowner Acreages and Determine the Annual Lease Rent for Each Land Owner has been developed and signed by the; 1. General Manager of SAC, 2. SAC Community Liaison, 3. The Paramount Chief and 4. Malen chiefdom speaker dated 02/05/2023 with the mandate to;</p> <ol style="list-style-type: none"> 1. Meet with all community members within the 52 villages to identify actual landowner who have contributed land to SAC's operation 2. Conduct verification and mapping for all individual lands 3. Produce title deeds and map for each individual landowner in accordance to the new land Act, Customary Land Rights Act 2022. 	<p>Correction</p> <ul style="list-style-type: none"> • 20230429 Landowner sensitization meeting on reaffirming concession delineation boundaries and identifying the acreage and location of land surface areas to each landowner. • Official contract signed between Land Commission and SAC • Geo Data SL inception report, including the workplan and timelines. • 20231006 Meeting of landowners, section and town chiefs, representatives from the Ministry of Agriculture and the Ministry of Lands, Civil society, Religious leaders, senior stakeholders in Malen Chiefdom and Pujehun District, and the Land Commissioner to discuss the Action plan with a view of identifying landowners acreages and determine the annual lease for each landowner. • Distribute a copy of the initial action plan and the workplan/timelines established by the Land Commissioner to the stakeholders <p>Corrective Action</p>	<p>Reviewed;</p> <ul style="list-style-type: none"> • Signed contract between SAC and GEODATA SL dated 25/09/2023 captioned Contract for Perimeter Survey and Demarcation of Lease Land. The contract detail scope of work, compensation, timelines, deliverables etc. Contract signing was witnessed by all relevant stakeholders including MALOA. • Invitation letter shared with all relevant stakeholders dated 03/10/2023 inviting them to the inception meeting to explain the "Malen Chiefdom the Action plan with a view of identifying landowners' acreages and determine the annual lease for each landowner. Some of the invitees included the Chiefdom Imam, Director of Ministry of Agriculture and Forestry, the Chairman of HOPANDA, the Chairman of MALOA, the district chairman – Civil Society of Pujehun, the 	Closed
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		<p>4. Pay annual rent to identified actual land owners. However, interviews conducted with all sampled stakeholders as part of the audit stakeholder consultation established;</p> <ol style="list-style-type: none"> 1. they were not involved in the drafting of the action plan 2. copies to the action plan have not been made available. 3. road map and timelines are yet to be established <p>Interview with management of SAC and the Lands Commissioner established that a stakeholders meeting is yet to be organized with all relevant stakeholders where details of the action plan as well as the road map for implementation of the exercise will be explained. However, the process is yet to commence as of the time of the audit.</p> <p>Evidence:</p> <ul style="list-style-type: none"> • Review of the Action Plan • Interview with relevant stakeholders including; Lands Commissioner, Landowners, Chiefdom speak, MALOA, Pujehun CSO, District Land Officer, Committee Grievance Committee. 	<ul style="list-style-type: none"> • 20230401 PC letter acknowledgement & commitment for Action plan to identify Landowners. • 202305 Action Plan to Identify Landowner acreages & determine lease rents for each Landowner. • 20230404 Addendum to action plan to identify landowner acreages and determine the annual land lease rent for each landowner. • 20230429 Landowner Sensitization Attendance 20230429 Minutes of meeting with landowners • 20232904 Landowners Meeting 001 – 013 • 20231003 Invitation letters to the Meeting with the Land commissioner (6 October 2023) • 20231006 Attendance meeting_Action plan • 20231006 Minute meeting of landowners • 20231009 Newspaper_Malen and Land Commission meeting • 20231006 Meeting pictures 1-3 	<p>Treasury clerk of native administration etc.</p> <ul style="list-style-type: none"> • Minute of meeting caption Meeting of landowners, section and town chiefs, representatives from the ministry of agriculture, land, civil society, religious leaders, senior stakeholders in Malen Chiefdom and Pujehun district and the land commissioner on Friday 06/10/2023 to discuss the Chiefdom the Action plan with a view of identifying landowners' acreages and determine the annual lease for each landowner. • Attendance list where 204 stakeholders were present. • Inception meeting report prepared by Geodata SL dated 19/10/2023. The report detail timelines for the project which commence on 01/10/2023 ending on or before 30/09/2023 with detail monthly activity plan. • Distribution list of the inception report to all relevant stakeholder present at the inception meeting. 	
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			<ul style="list-style-type: none"> • Contract for demarcation of leased land landowner identification & maps & titles • 20230925 Contract signing for delineation of land pictures 1-13 • 20231019 Inception report survey and demarcation of surface area landowner • 20231125 Distribution of SAC documents to Stakeholders • 20231127 Distribution documents stakeholders 	<p>During the onsite verification;</p> <ul style="list-style-type: none"> • Interview with stakeholder including the Land Commissioner, Chairman of the CSOs in Pujehun, MALOA, Section Chief, Land Owners, Chiefdom Clerk, Ministry of land and Ministry of Agriculture all confirm the invitation to the inception meeting and the explanation presented by the Land Commissioner. • The Land Commissioner and CSO Chairman confirmed the process already started with perimeter demarcation which all stakeholder are involved in the mapping. It as mentioned that currently identification of actual land owners and mapping of the lands have begun from the Upper Malen specifically Bendu Town and Libbie Village. The composition of the mapping was explain which is made of; the GIS team, community liaison (a representative from the community), village 	
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				<p>committee (chief of the town, landowners, youth leader, women leader), chiefdom authority, rep from the ministry of Land and Agric, MALOA rep, CSOs rep</p> <ul style="list-style-type: none"> • Auditor met with the Mapping team which is made up of the team in point 2 above in Bendu Town. The chief of the town explain the process done so far express satisfaction to the process. He was of the joy that this will help them have title to the actual land leased to the company and get the right compensation due them. • Interview with stakeholder including MALOA, Section Chief, Town Chief and Land Owners also confirm being part of the inception and expressed the utmost satisfaction and transparency of the process so and waiting for the successful outcome. <p>Based on evidence sighted and reviewed as well as stakeholder consultations conducted with relevant stakeholders during the onsite verification, the nonconformity is closed</p>	
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4.6.2 (C)	11/2023	<p>SAC has a map showing the entire operational area in Malen Chiefdom. The map titled Concession boundaries of SAC plantation - Sierra Leone.</p> <p>However, individual landowners contributing land to SAC's operations do not have map showing the extent of their lands. Action Plan Malen Chiefdom Action Plan to Identify Landowner Acreages and Determine the Annual Lease Rent for Each Land Owner has been developed and signed by the; 1. General Manager of SAC, 2. SAC Community Liaison, 3. The Paramount Chief and 4. Malen chiefdom speaker dated 02/05/2023 with the mandate to;</p> <ul style="list-style-type: none"> • Meet with all community members within the 52 villages that contributed to identify actual landowners who have contributed • Conduct verification and mapping for all individual lands • Produce title deeds and map for each individual landowner in accordance to the new land Act, Customary Land Rights Act 2022. 	<p>Corrections</p> <ul style="list-style-type: none"> • 20230429 Landowner sensitization meeting on reaffirming concession delineation boundaries and identifying the acreage and location of land surface areas to each landowner. • Official contract signed between Land Commission and SAC • Geo Data SL inception report, including the workplan and timelines • 20231006 Meeting of landowners, section and town chiefs, representatives from the Ministry of Agriculture and the Ministry of Lands, Civil society, Religious leaders, senior stakeholders in Malen Chiefdom and Pujehun District, and the Land Commissioner to discuss the Action plan with a view of identifying landowners acreages and determine the annual lease for each landowner. • Distribute a copy of the initial action plan and the workplan/timelines established by the Land Commissioner to the stakeholders 	<p>Reviewed;</p> <ul style="list-style-type: none"> • Signed contract between SAC and GEODATA SL dated 25/09/2023 captioned Contract for Perimeter Survey and Demarcation of Lease Land. The contract detail scope of work, compensation, timelines, deliverables etc. Contract signing was witnessed by all relevant stakeholders including MALOA. • Invitation letter shared with all relevant stakeholders dated 03/10/2023 inviting them to the inception meeting to explain the "Malen Chiefdom the Action plan with a view of identifying landowners' acreages and determine the annual lease for each landowner. Some of the invitees included the Chiefdom Imam, Director of Ministry of Agriculture and Forestry, the Chairman of HOPANDA, the Chairman of MALOA, the district chairman – Civil Society of Pujehun, the 	Closed
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		<ul style="list-style-type: none"> • Pay annual rent to identified actual landowners. <p>However, interviews conducted with all sampled stakeholders as part of the audit stakeholder consultation established.</p> <ul style="list-style-type: none"> • they were not involved in the drafting of the action plan. • copies to the action plan have not been made available. • road map and timelines are yet to be established <p>Interview with management of SAC and the Lands Commissioner established that a stakeholders meeting is yet to be organized with all relevant stakeholders where details of the action plan as well as the road map for implementation of the exercise will be explained. However, the process is yet to commence as of the time of the audit</p> <p>Evidence:</p> <ul style="list-style-type: none"> • Review of the Action Plan • Interview with relevant stakeholders including Lands Commissioner, Landowners, Chiefdom speak, MALOA, Pujehun CSO, District Land 	<p>Corrective Action</p> <ul style="list-style-type: none"> • 20230401 PC letter acknowledgement & commitment for Action plan to identify Landowners. • 202305 Action Plan to Identify Landowner acreages & determine lease rents for each Landowner. • 20230404 Addendum to action plan to identify landowner acreages and determine the annual land lease rent for each landowner. • 20230429 Landowner Sensitization Attendance • 20230429 Minutes of meeting with landowners • 20232904 Landowners Meeting 001 – 013 • 20231003 Invitation letters to the Meeting with the Land commissioner (6 October 2023) • 20231006 Attendance meeting_Action plan • 20231006 Minute meeting of landowners • 20231009 Newspaper_Malen and Land Commission meeting 	<p>Treasury clerk of native administration etc.</p> <ul style="list-style-type: none"> • Minute of meeting caption Meeting of landowners, section and town chiefs, representatives from the ministry of agriculture, land, civil society, religious leaders, senior stakeholders in Malen Chiefdom and Pujehun district and the land commissioner on Friday 06/10/2023 to discuss the Chiefdom the Action plan with a view of identifying landowners' acreages and determine the annual lease for each landowner. • Attendance list where 204 stakeholders were present. • Inception meeting report prepared by Geodata SL dated 19/10/2023. The report detail timelines for the project which commence on 01/10/2023 ending on or before 30/09/2023 with detail monthly activity plan. • Distribution list of the inception report to all relevant stakeholder present at the inception meeting. 	
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		<p>Officer, Committee Grievance Committee.</p>	<ul style="list-style-type: none"> • 20231006 Meeting pictures 1-3 • Contract for demarcation of leased land landowner identification & maps & titles • 20230925 Contract signing for delineation of land pictures 1-13 • 20231019 Inception report survey and demarcation of surface area landowner • 20231125 Distribution of SAC documents to Stakeholders • 20231127 Distribution documents stakeholders 	<p>During the onsite verification;</p> <ul style="list-style-type: none"> • Interview with stakeholder including the Land Commissioner, Chairman of the CSOs in Pujehun, MALOA, Section Chief, Land Owners, Chiefdom Clerk, Ministry of land and Ministry of Agriculture all confirm the invitation to the inception meeting and the explanation presented by the Land Commissioner. • The Land Commissioner and CSO Chairman confirmed the process already started with perimeter demarcation which all stakeholders are involved in the mapping. It was mentioned that currently identification of actual landowners and mapping of the lands have begun from the Upper Malen specifically Bendu Town and Libbie Village. The composition of the mapping was explain which is made of; the GIS team, community liaison (a representative from the community), village 	
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				<p>committee (chief of the town, landowners, youth leader, women leader), chiefdom authority, rep from the ministry of Land and Agric, MALOA rep, CSOs rep</p> <ul style="list-style-type: none"> • Auditor met with the Mapping team which is made up of the team in point 2 above in Bendu Town. The chief of the town explain the process done so far express satisfaction to the process. He was of the joy that this will help them have title to the actual land leased to the company and get the right compensation due them. • Interview with stakeholder including MALOA, Section Chief, Town Chief and Land Owners also confirm being part of the inception and expressed the utmost satisfaction and transparency of the process so and waiting for the successful outcome. <p>Based on evidence sighted and reviewed as well as stakeholder consultations conducted with relevant stakeholders during the onsite verification, the nonconformity is closed.</p>	
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4.7.2 (C)	12/2023	<p>SAC has a map showing the entire operational area in Malen Chiefdom. The map titled Concession boundaries of SAC plantation - Sierra Leone.</p> <p>However, individual landowners contributing land to SAC's operations do not have map showing the extent of their lands. Action Plan Malen Chiefdom Action Plan to Identify Landowner Acreages and Determine the Annual Lease Rent for Each Land Owner has been developed and signed by the; 1. General Manager of SAC, 2. SAC Community Liaison, 3. The Paramount Chief and 4. Malen chiefdom speaker dated 02/05/2023 with the mandate to;</p> <ul style="list-style-type: none"> • Meet with all community members within the 52 villages to identify actual landowner who have contributed land to SAC's operation • Conduct verification and mapping for all individual lands • Produce title deeds and map for each individual landowner in accordance to the new land Act, Customary Land Rights Act 2022. 	<p>Corrections</p> <ul style="list-style-type: none"> • 20230429 Landowner sensitization meeting on reaffirming concession delineation boundaries and identifying the acreage and location of land surface areas to each landowner. • Official contract signed between Land Commission and SAC • Geo Data SL inception report, including the workplan and timelines. • 20231006 Meeting of landowners, section and town chiefs, representatives from the Ministry of Agriculture and the Ministry of Lands, Civil society, Religious leaders, senior stakeholders in Malen Chiefdom and Pujehun District, and the Land Commissioner to discuss the Action plan with a view of identifying landowners acreages and determine the annual lease for each landowner. <p>Distribute a copy of the initial action plan and the workplan/timelines established by the Land Commissioner to the stakeholders</p> <p>Corrective Action</p>	<p>Reviewed;</p> <ul style="list-style-type: none"> • Signed contract between SAC and GEODATA SL dated 25/09/2023 captioned Contract for Perimeter Survey and Demarcation of Lease Land. The contract detail scope of work, compensation, timelines, deliverables etc. Contract signing was witnessed by all relevant stakeholders including MALOA. • Invitation letter shared with all relevant stakeholders dated 03/10/2023 inviting them to the inception meeting to explain the "Malen Chiefdom the Action plan with a view of identifying landowners' acreages and determine the annual lease for each landowner. Some of the invitees included the Chiefdom Imam, Director of Ministry of Agriculture and Forestry, the Chairman of HOPANDA, the Chairman of MALOA, the district chairman – Civil Society of Pujehun, the 	Closed
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				<p>community), village committee (chief of the town, landowners, youth leader, women leader), chiefdom authority, rep from the ministry of Land and Agric, MALOA rep, CSOs rep</p> <ul style="list-style-type: none"> • Auditor met with the Mapping team which is made up of the team in point 2 above in Bendu Town. The chief of the town explain the process done so far express satisfaction to the process. He was of the joy that this will help them have title to the actual land leased to the company and get the right compensation due them. • Interview with stakeholder including MALOA, Section Chief, Town Chief and Land Owners also confirm being part of the inception and expressed the utmost satisfaction and transparency of the process so and waiting for the successful outcome. <p>Based on evidence sighted and reviewed as well as stakeholder consultations conducted with relevant</p>	
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				stakeholders during the onsite verification, the nonconformity is closed.	
6.2.3 (C)	14/2023	<p>Evidence of legal compliance for regular working hour and overtime are not met for some workers based on audit sampling</p> <p>Evidence:</p> <ul style="list-style-type: none"> • There is no evidence of legal compliance for regular working hours, deductions, overtime, maternity leave, annual leave for all the 191 workers currently employed by Sharp Security Services within SAC operation. Furthermore, there was no signed contract between the workers and the agency as confirmed from the audit interviews. • There is no evidence of legal compliance of holiday entitlement for the 191 workers currently employed by Sharp Security Services within SAC operation during the audit time. Indeed, according to the Sierra Leone Gazette: Terms of conditions of service of all servicer trade – 2020 at Article 	<p>Correction</p> <ul style="list-style-type: none"> • Letter to Sharp Security regarding their non participation in SAC’s internal audit • GM’s email to Sharp Security about follow-up of their non-conformity • Meeting between SAC and Sharp to address the RSPO audit findings. • Hire an administrative Sharp employee based in Sahn Malen • Digitalize and complete all employee’s case folder. • Sharp will establish a precise leave plan for Sharp employees to keep track of annual leaves. • Days off will systematically be captured in the timesheet. • Sensitization on legal labor requirements for Sharp employees • Logbook (sign in/sign out) system to follow up the worktime for each employee working without direct supervision. 	<p>Reviewed evidence related to Sharp Security and established the following;</p> <ul style="list-style-type: none"> • Meeting organised between SAC and management of Sharp Security dated 18/10/2023 to discuss SAC RSPO ASA2 findings. Among the things discussed included; 1. Road safety violations & Progress on the vehicle # AMG 672, 2. Legal labour requirement; setup a sharp security admin based in Sahn Malen to digitize employees case file, leave plan, organise employees sensitization on legal labour requirement and payslip content. • Sensitization meeting organised for sharp security workers on the topic; The Right of a Security Guard dated 17/11/2023 with 55 security guards present. • Annual leave plan including maternity leave designed for 	Closed

		<p>10, workers interviewed confirmed that they do not have off-days after 12 working hours on daily basis. Also, they confirmed that they did not get leave days.</p> <ul style="list-style-type: none"> There is no evidence of overtime recorded in payslip and subsequently paid to some workers based on their daily tasks. Indeed, working hours are recorded in a timesheet without any notice of overtime and this overtimes work are paid to the workers separately from the salary amount (payment done in cash on March, June, July, and August 2023). For example, and not limited to: SAC007835 and SAC010860. There is no evidence of legal compliance of reasons for redundancy of worker # SAC098996 since 03/03/22. Interview conducted with the supervisor established that his duty as security was changed to harvester. However, there was not assessment to ascertain the employee capacity to carry out the new 	<ul style="list-style-type: none"> Establish a clear Reclamation Procedure Complete case folder of the worker SAC098996 Update SOP_022 Employment and establish a specific instruction to follow for Redundancy cases. <p>Corrective Action</p> <ul style="list-style-type: none"> 2023-2024 Sharp leave plan 20231018. Meeting with Sharp Security - RSPO ASA2 Findings 20231117 Sensitization Sharp Employees Labor requirements by SAC HR 20231109 Newspaper ad_Admin Sharp 20233107 Letter to Sharp_Non participation in SAC's internal audit Sharp Timesheet Oct 2023 (0-10) 20231006 Ad Cook 20231006 Ad House Help-Cleaner-pdf 20231123 HONGAI GUEST HOUSE COOK & CLEANER Meeting Reclamation procedure (SOP-ADM-001) 	<p>Sharp Security worker. The plan captioned Annual Leave Plan 2023-2034 was sighted.</p> <ul style="list-style-type: none"> Sharp Security Guards attendance register of the month of October and November 2023. The security team are now entitled to work 2 days off after 3 days of work as per the Sierra Leone Gazette: Terms of conditions of service of all service trade – 2020, Article 10. Contract signed by all the security guards detailing regular working hours, deductions, overtime, maternity leave, annual leave. <p>Onsite verification established inconsistency in the day-off (rest days) for some security guards. Whiles others are enjoying the right day-off of 2 days after 3 days of work, others were either making 6 days and 1 day-off or no day-off at all, meaning working all throughout the week/month (12 hours each day) without day-off. Further evidence and follow-up however established that the contract of Sharp Security has been terminated by the company due under performance of duty as per contract</p>	
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		<p>task. Considering Article 22 A, section (a) and (b) of the Sierra Leone CAB dated on 10/09/19 No.67, explicitly stating the reasons for redundancy</p>	<ul style="list-style-type: none"> • Statement security Manager (Case folder: Abdulai Boima) • 201901711 Initial SOCFIN signed contract with Frotcom • Employment and Exit procedure (SOP-HR-003) 	<p>signed. Sighted and reviewed notice of Termination of Contract issued to Sharp Security dated 30/11/2023 with 2 month in lieu of notice starting from 01/12/2023.</p> <p>Reviewed evidence related to overtime for employees with code SAC007835 and SAC010860.</p> <p>The Human Resource had a meeting with the workers on 23/11/2023. At the said meeting, management proposed employing another team of cook and cleaner to have a 2 set of teams at the guest house so they could run on shift. The cook suggested the cleaner who have been trained by him be promoted to take the position of cook while 2 new cleaners are employed to be with each of the cooks so they can run on shift. The position for cleaners has been launched.</p> <p>Reviewed 8 shortlisted applicants for pre-test and interview scheduled for 02/11/2023. Subsequently interviewed conducted on the said date with the qualified candidate selected.</p> <p>Reviewed overtime allowance paid to employees with code SAC007835 and SAC010860 from September to November 2023.</p>	
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				<p>Interview with workers (SAC007835 and SAC010860) confirmed.</p> <p>Reviewed evidence related to redundancy.</p> <ul style="list-style-type: none"> • Compensation settlement agreement meeting between SAC management and the worker dated 07/12/2023. Outcome of the meeting agreed on a sum of 20,000Nle. Agreement and terms have signed by both parties. • Payment voucher # 84126 dated 08/12/2023 established the said amount raised through the cashier and paid to the worker and signed off by the worker same day. • Phone interview with the worker confirmed receipt of the said amount and satisfied with the terms of the agreement. <p>Based on the evidence sighted and reviewed as well as interviews conducted during the onsite verification, the nonconformity is successfully closed.</p>	
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6.7.4	15/2023	<p>SAC provides free medical care for all staff. This is captured in its SOP_031 - MEDICAL SERVICES and also in the employee contract. SAC also collaborates with five medical facilities located in the Malen Chiefdom and the District Hospital to provide medical services to staff.</p> <p>SAC originally had medical insurance coverage for all staff with Aureol Insurance Company Ltd, and evidence of previous payments to workers were sighted and reviewed. However, a worker with EMS099111 who involved in an accident affecting his right- index finger on 29/10/2022 but has not been compensated as of the time of this audit. A review of the doctor's report from Kindoya Hospital confirmed that the affected staff had a significant loss of function on his index finger resulting in a whole person impairment / disability rating of 4%. Meanwhile interview with the resident (SAC) doctor confirmed that by the time the report was received, the medical insurance for the compensation has expired.</p> <p>There was another case involving a worker with EMS004568, who was hit</p>	<p>Corrections</p> <ul style="list-style-type: none"> • Complete case folder of the employee <i>EMS099111</i> • Complete case folder of the employee <i>EMS004568</i> • Communication between SAC and the Insurance company • GM's memo: 20231009 Medical Treatment for Staff & Dependents • Update the Medical procedure • Establish a specific instruction for processing workmens's compensation claims <p>Corrective Action</p> <ul style="list-style-type: none"> • Medical service procedure (SOP-MED-003) • FO-MED-009 Waiver of further medical treatment form • 20231009 Memo: Medical Treatment for Staff Dependents • Insurance benefits Mohamed D. Lebbie (SAC004568) • WA Investigation Report for Mohamed Lebbie SAC099111 • ABDUL MANSARAY INVOICE FOR SURGERY • WA Investigation Report for Abdul Mansaray_SAC004568 	<p>Reviewed evidence related to case folder for employee # EMS099111;</p> <ul style="list-style-type: none"> • Claim and compensation calculation by Cresmet Insurance and Reinsurance Brokers with referenced # CI&RB/ABS/TEC/0948 dated 27/10/2023 • UBA Bank cheque # 02187548 dated 26/10/2023 with an amount Nle 3,717.05 paid to the claimant # EMS099111 • Discharge Receipt issued by Aureol Insurance Company Limited and signed by the victim dated 13/11/2023 to confirm receipt of money. • Interview with the workers during the onsite verification confirmed payment. <p>Reviewed evidence related to case folder for employee # EMS004568.</p> <ul style="list-style-type: none"> • Accident investigation recently conducted dated 05/10/2023 • Invoice # 8443 from Shuman Hospital for surgical operation on the victim 	Closed
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		<p>by a bulldozer during land preparation in 2015. The worker stated that that he was to undergo a surgical procedure and receive appropriate compensation, but nothing has been done until the time of the audit. The audit team requested for the file, but no file was presented to the team for review. Hence, the audit team raised a non-conformity against this indicator for lack of sufficient evidence for further evaluation.</p> <p>Evidence:</p> <ul style="list-style-type: none"> • Review of employer’s liability policy No. AEL. 318 and workmen compensation policy. • Interview with workers. • Interview with the management representatives. • Review of Kindoya Hospital medical report. • Review of work accident and follow up forms. 		<ul style="list-style-type: none"> • Interview conducted with the work at his residence during the onsite verification confirmed surgery conducted on him and on sick leave with pay. <p>SAC has reviewed its Medical Services Procedure referenced SOP-MED-003 version 02 dated 31/12/2022. The procedure detail medical benefits entitled to workers and their dependants. Reviewed also memo dated 09/10/2023 communicating to all workers the medical procedure.</p> <p>Based evidence submitted for review as well as interview conducted, the nonconformity is duly closed.</p>	
7.12.6	16/2023	<p>Although the HCV areas within the concession have been identified through an independent third-party assessment with final report available at the SAC HSE Department both in soft and hard copies. The HCV areas are being managed according to the</p>	<p>Corrections</p> <ul style="list-style-type: none"> • Sensitization of local authorities about the protection of High Conservation Values Area • Conduct a follow up monitoring HCV study by external consultants. 	<p>The company provided the following evidence of implementation of its correction and corrective actions</p> <p>An independent Integrated HCV monitoring study with a written report - SOCFIN Agricultural Company</p>	Closed

		<p>procedure and the management and monitoring plan. A sectional by-law is also in place for effective monitoring of the HCV area involving the engagement of task force team, whose number currently stood at 16 for the protection of the HCV areas.</p> <p>Direct observations during visits to the HCV areas and interview with the management representatives confirmed that illegal logging/exploitations are ongoing within the areas which is an indication that the protection measures are not yet effective as members of the communities were suspected to be farming, hunting and logging in the conservation areas, especially at Hungai, Bendu, Sinjo axes.</p> <p>Evidence:</p> <ul style="list-style-type: none"> • Direct observations of illegal logging spots observed and recorded at HCV areas at HCV4 in Bendu (Estate C), HCVs 1, 3 and 4 at Sinjo in block 4G in Estate A and Hungai axes in Block 4G of Estate A. • Interview with the management representatives. 	<ul style="list-style-type: none"> • Additional HCV taskforce to be placed in the areas concerned • Update the HCV Management Plan <p>Corrective Action</p> <ul style="list-style-type: none"> • HCVA_01_SAC_24 • HCVA -SAC HCV UPDATE AND MONITORING PROPOSAL 30.09.2023 (1) • Chief Yoki HCV Taskforce Agreement (HONGAI) • 20231026 induction HCV task force (chief Yoki) HSExCLS 	<p>Integrated HCV Monitoring Study March 2024 conducted by HCV Africa. The report provided recommendations for maintaining and enhancing the HCV areas, including the continuation of monitoring programs, active restoration of disturbed habitats, establishment of community use areas, and promotion of alternative livelihood projects. It also recommended the use of fast-growing, indigenous tree species as a sustainable alternative to address the shortage of building materials which part of the threat from illegal logging'</p> <p>Sensitization on the community taskforce agreement with communities. For example that Chief Foday Yorke taskforce responsible for the HCV area in Hongai</p> <p>Evidence of implementation of monitoring plans and reporting of progress. For example</p> <p>Monthly monitoring records for January to August 2024 were available and sighted. For example the report for August of 28/08/2024, reported on</p> <ul style="list-style-type: none"> • Observations of rare, 	
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		<ul style="list-style-type: none"> Review of HCV documents including the HCV final report, management plan and monitoring reports 		<p>threatened or endangered species where several were sighted in several locations,</p> <ul style="list-style-type: none"> on Inspection of riparian/forest areas, Reforestation activities, sensitization and education activities among the communities, alternative livelihood activities stimulated, Condition of HCV 5 and 6 sites, threats to HCV Progress of actions planned in previous month's report New actions planned for the upcoming month <p>The non-conformity was closed after review of the evidence provided including HCV monitoring reports, interview with workers and direct observations in the field and the fact that the company is implementing the recommendations from its independent HCV monitoring.</p>	
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10. Stakeholder Consultation Process

CB should ensure that all relevant stakeholders are consulted. The relevant stakeholders include but are not limited to statutory bodies, indigenous peoples, local communities (including women representatives, and displaced communities), workers and workers' organisations (including migrant workers), smallholders, and local and national NGOs.

Date of public announcement made: Not applicable, this audit was annual surveillance

Summary of stakeholder's comments and the CB's responses and findings are presented in the table below:

10.1 For Audit Report

No	Consulted Stakeholders <i>Name of Stakeholders</i>	Date of Consultation/ Comment Received	Method of Consultation/ Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	GeoData SL (Land Commissioner and Consultant for SAC Land Mapping)	23/09/2024	Face- to-face	<p>Stakeholder explained the land mapping exercise that has been ongoing for almost a year now. It was mentioned that;</p> <ul style="list-style-type: none"> • So far the target of identifying the actual land owners and mapping their land is almost completed with the exception of only 2 communities (Basaleh and Jorbohun) who have a long standing boundary history. • 433 families holding land has been identified and demarcated totalling 17,161.67 HA covering 54 villages • The process was done transparent with all stakeholders involved throughout the process. They include the family themselves, representative from the chiefdom, town chief, section chief, representatives from the Pujehun district office and the ministry of agriculture, MALOA and CSOs. 	SCS auditors follow on the issue with SAC management confirmed to the feedback from the stakeholder and assured the audit of ensuring the smooth completion if the process. No related issues identified during the audit

				<ul style="list-style-type: none"> • Draft report has been shared with the company • Next stage is the validation and quality checks. When that is done, printing of land titles and maps will be done and distributed to all identified and mapped landowner. <p>On the issue of boundary dispute between Basaleh and Jorbohun, there has been a meeting between the acting Regent, the chiefdom authorities, Pujehun District Officer, the Ministry of Agric and the communities. It been agreed that the consultant the area will be mapped and named as a 'buffer zone' and the document and lease payment kept with the Chiefdom until the issue is finally resolved.</p>	
2	Green Scenery - NGO	23/09/2024	face-to-face meeting	<p>The stakeholder mentioned that;</p> <ul style="list-style-type: none"> • So far the land issues are being resolved as result of the mapping process which has been very transparent with stakeholders involvement. However, there has been an identified boundary issue between some 2 communities (Basaleh and Jorbohun). This is the only thing holding the process now. Apart that, the process has been very successful. • SAC need to implement the outgrower scheme which will help ease the theft cases rampant in the area • The company should consider giving back the un-developed areas within its concession back to the communities. Currently the company is paying rent on these areas for no use while the community can cultivate these areas for their personal use. 	<p>SCS auditors follow up on the issue with management of SAC got the following feedback</p> <ul style="list-style-type: none"> • On the issue outgrower, this has been updated in their CDAP.... • On the issue of giving back un-developed areas, this is still part of SAC's concession and no decision taken. • On the issue of military confiscation of stolen FFBs, this is done without any

				<ul style="list-style-type: none"> • There have been some allegations of military entering into homes in-search for stolen FFBs. No issue of arrest, only the FFB are confiscated. However, it needs to be clear whether it's the military or the police that have the warrant to search. • There has been a new management which seem to be very good and have different approach to issues. • It will be good if the company could assist in mapping land for other areas within the chiefdom who didn't contribute land to the project. This will be good for the company in future in case they decide to extend to other areas 	<p>arrest or harassment. The military works with the company security in taking back these stolen fruits.</p> <ul style="list-style-type: none"> • On the issue of mapping other community lands in the chiefdom, that is not plan of SAC plans now since those lands are not part of our concession. <p>No related non-conformity identified during the audit</p>
3	National Revenue Authority (NRA)	23/09/2024	Face-to-face meeting	Stakeholder mention that SAC file all its taxes using a 3rd party consultant. As it stands, the company comply with all tax payment. However, the agency (NRA) has not the opportunity to audit SAC for the past five years reason being that they do not have direct contact with SAC unless the 3rd party.	<p>SCS auditors follow up on the issue with the management of SAC confirmed the following</p> <p>The NRA is a state institution and SAC as an organisation has no power to stop any state institution from carrying out its constitutional duties. Hence the NRA are welcome to SAC if they are ready to visit and audit the company any day.</p>

					The audit team did not come across any related non-conformity
4	MALOA – (Civil Society Organization	24/09/2024	Face-to-face meeting	<p>The stakeholder mentioned that;</p> <ul style="list-style-type: none"> • So far there has been peace since the land mapping process. MALOA has been actively involved in the process since its inception. Though the process is not completed due to some 2 communities contesting over a long-standing community boundary which has stalled the process. • There has been some high-powered meeting which the community is hoping will see the mapping team returning to the 2 community to finish the process where actual landowners will have copies of their land titles and maps to their lands leased to SAC. • The company is faced with frequent FFB theft which previously the company was arresting and prosecuting using the police and military. However there has been a directive from the Chief Minister instructing the company not to cause arrests but only confiscate the fruits which the company has been complying since. <p>MALOA should be part of the Stakeholder Grievance Committee.</p>	<p>SCS auditors follow up on the issue with the management of SAC came confirmed the following</p> <p>SAC agrees to stakeholder’s feedback. However, on the issue of MALOA being part of the Stakeholder Grievance Committee, that is Chiefdom arrangement which is not controlled by the company. Hence MALOA can go through the chiefdom administration if they so wish.</p> <p>The audit team did not come across and related non-conformity</p>
5	Malen Chiefdom Administration	24/09/2024	Face-to face	The stakeholder mentioned that the chiefdom continues to be calm and enjoys a peaceful co-existence with the company.	SCS Auditors follow up with the management SAC confirmed their agreement

			<p>The mapping process has been successful and almost completed with exception of some 2 communities contesting over a long-standing issue (Basaleh and Jorbohun communities) which has stalled the process for about 2 months now. There has been a meeting between the 2 communities with the Regent Chief, the Chiefdom speaker, and the Pujehun District Officer where is been agreed that the area will be mapped and named as a 'buffer zone' and the document and lease payment kept with the Chiefdom until the issue is finally resolved. This will give the survey team the opportunity to come back and complete the process and proceed with the validation, printing and issuance of the titles to the families' holding lands.</p> <p>Confirmed payment of annual rent payment to the landowner/users. Payment was done in September 2024, which was witness by various stakeholders including Chiefdom speaker, Regent Chief, Central Chiefdom Admin Clerk (CCAC), Chairman of CSOs, Ministry of Agriculture and Food Security, LUC Pujehun, Commanding officer of Pejuhun District, Office of the National Security, District Officer, and SAC CLO. Rent payment for Zone B is due in December 2024 while Zone A is due in March 2025. This is due the fact the land agreement for each was made separately. (Basaleh and Jorbohun)</p> <p>Stakeholder again mentioned that SAC continues to support the communities as part of its corporate social responsibilities. Mention of recent support to 211 students with an amount for educational support (Socfin Scholarship Awards to SSS2 and SSS3 students for the 2024/2025 academic year).</p>	<p>with the stakeholder feedback..</p>
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				Also mentioned that SAC use to support the aged and vulnerable in the community with food item but since the last supplier in march, the Regent Chief has called for an audit in the beneficiary list since there has been concern of some people benefit who are not suppose to	
6	Network Platform for Peace and Democracy (NEPAD) - NGO	26/09/2024	Face-to-face meeting	<p>Auditor introduces himself, explains confidentiality and trust.</p> <p>Stakeholder mentioned they have been part of the land mapping process since its inception, and it has been a successful with the exception of some 2-community contesting over a long-standing boundary.</p> <p>It also mentioned the company continue to engage them in all stakeholder meetings relevant to them.</p> <p>So far, there has been a cordial relationship between CSOs and the company.</p>	SCS follow up with the management of SAC confirmed their agreement with the feedback of the stakeholder.
7	Landowners/Community Representatives	24/09/2024	Face to face meeting	<p>The stakeholder mentioned that;</p> <ul style="list-style-type: none"> • They have a very cordial relationship with the company • Employment/Vacant positions are communicated but mostly the company is employing from another chiefdom instead of their own chiefdom • The company use to support the aged and vulnerable in the community on quarterly basis. The last time they community received the support was in March i.e. quarter 1. When asked it was explained that the Regent Chief has asked for audit into the beneficiaries, they are yet to receive the outcome of the audit. 	SAC management confirmed to all the stakeholder feedback and responded to that of the employment that, employment are open and majority of the workers are from the chiefdom

				<ul style="list-style-type: none"> • CRS projects are provided by the company examples were mentioned as boreholes, scholarships, seedling for rice and groundnut cultivation, construction of 'Court Barry' (community meeting place), sanitary facilities, construction primary school e.g. Kpangba junction primary school etc. • They are aware of the company's compliant procedure. • There are instances where the company security and military search homes for stolen fruits. There has not been any harassment or intimidation or arrest apart from confiscating the fruits. • The mapping process for actual landowners have been very successful. The process would have been completed by now except for some 2 communities (Basaleh and Jorbohun) who are contesting over a long-standing boundary issue. They aware the chieftdom authorities are trying to resolve so the process can continue. <p>Confirmed payment of annual rent payment to the landowner/users. Payment was done in September 2024, which was witness by various stakeholders including Chieftdom speaker, Regent Chief, Central Chieftdom Admin Clerk (CCAC), Chairman of CSOs, Ministry of Agriculture and Food Security, LUC Pujehun, Commanding officer of Pejuhun District, Office of the National Security, District Officer, and SAC CLO. Rent payment for Zone B is due in December 2024 while Zone A is due in March 2025. This is due the fact the land agreement for each was made separately.</p>	
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8	Pujehun District Officer	26/09/2024	Face-to-face meeting	<p>The stakeholder mentioned that;</p> <ul style="list-style-type: none"> • The company keep cordial relationship with all its stakeholders including the district office. • CRS projects and support for the communities are provided by the company. • Payment of annual ground rent is done without any delays. This is always witness by the district officer. Confirmed payment of ground rent to estate C in September 2024. He mentioned the rest to the estate will be done when due. SAC has the payment schedule. • The land mapping process has been very smooth and successful witnessed by several stakeholders. The process would have been completed by now, however there is a long-standing boundary issue between some 2 communities (Basaleh and Jorbohun). <p>There has been a meeting between the 2 communities with the Regent Chief, the Chiefdom speaker, and the Pujehun District Officer where is been agreed that the area will be mapped and named as a 'buffer zone' and the document and lease payment kept with the Chiefdom until the issue is finally resolved. This will give the survey team the opportunity to come back and complete the process and proceed with the validation, printing and issuance of the titles to the families' holding lands.</p>	SAC management confirmed to the stakeholder feedback upon SCS auditors follow up.
9	Pujehun District Agriculture Officer	26/09/2024	Face-to-face meeting	<p>The stakeholder mentioned that;</p> <ul style="list-style-type: none"> • SAC is supportive to the district Agric office as well as the farmers in the area. SAC support them rice and groundnut seedling as well as inputs. 	SAC management agreed to the stakeholder feedback upon SCS auditors follow.

				<ul style="list-style-type: none"> Confirmed the mapping processing of which the office has been a witness all through the process. 	
10	Sierra Leon Ministry of Labour and Employment, Bo Office	23/09/2024	Face to face meeting	<p>SAC has been complying with applicable laws domicile in the Ministry of Labour, and we have been have a cordial relationship with the company. In fact the current management is excellent, and always demonstrate impressive understanding of issues.</p> <p>The new Employment Act 2023, which was enacted 15th May, 2023 is expected to be in force by end of November, 2024. Already the company is working on his Collective Bargaining Agreement (CBA), a draft has been submitted for our review, and it will be finalized soon as possible. By the new Act, SAC is expected to revise its condition of service for workers with details of the relevant allowances payable to its workers, including risk allowance for some categories of workers, especially those at the mill factories.</p> <p>The company is also up-to-date with the renewals of the permits for its expatriate workers, which is 15,000 Leone per worker annually.</p> <p>The Ministry of Labour and Employment periodically conducts inspection of SAC operation quarterly. As per the law, overtime payments are 150% of the daily rates on week day, and 200% for holidays and weekends. However, the full implementation of the Act is expected at the end of November, 2023.</p> <p>For the operational safety and health inspections, the ministry also found SAC to be very compliant because the company makes provision for safety gears for all categories of workers as seen confirmed during</p>	Management of SAC confirmed agreement with the stakeholder feedback following a follow up by the SCS auditors

				inspections. All third-party contractors are fully in total compliance.	
11	Focus Business Solution	24/09/2024	Face to face meeting	<p>Focus has obtained the necessary permits and in compliance with the necessary registration protocols including business registration with government agency and National Revenue Authority (NRA), and up-to-day tax payments, as well as NASSIT remittances for workers to the respective agency.</p> <p>Focus provides seasonal services to the company by recruiting labours on six-month basis, after which respective workers are expected to sit-down, and they might come back for re-verification, if they show wish. The contractor do this because most of the services rendered to SAC are seasonal, as noted by the contractor's representative.</p>	SAC management confirmed agreement with the stakeholder feedback upon a follow up by SCS auditors
12	Third-party Labour Contractors	25/09/2024	Face to face meeting	<p>All contractors have obtained the necessary permits, which enable them to recruit workers for the company's operations and activities. They are responsible for maintenance, harvesting and pruning. Their workers also carry out some occasional operations like pond digging for fertigation.</p> <p>None of the contractors registered any complaint regarding their relationships with SAC. The contractors demonstrated impressive knowledge of the company's policies including child labour, forced labour sexual harassment and equal opportunity for all workers. They have also signed "Policy adherence Statement for SAC</p>	SAC management confirmed agreement with the stakeholder feedback upon a follow up by SCS auditors

				suppliers”, and they have signed copies of their contracts containing the policy adherence statement.	
13	Transport Contractors	25/09/2024	Face to face meeting	The transport contractors involved in the transportation of FFB from the dry dock to the loading ramp at the POM have the necessary licenses to operate at the company. None of the contractors registered any grievance about the company. All contractors have valid contracts with SAC, and they equally demonstrate impressive knowledge about the company’s policies. They have also signed “Policy adherence Statement for SAC suppliers”, and they have signed copies of their contracts containing the policy adherence statement.	SAC management confirmed agreement with the stakeholder feedback upon a follow up by SCS auditors
14	Sierra Leone Ministry of Agriculture and Forestry	25&26/09/2024	Face to face meeting	The ministry has a very good relationship with SAC, and there is no issue of concern that needs attention concerning the company operations and holdings, says the outgoing officer. The new officer has not fully familiarised herself with the SAC operations. She however noted that her predecessor did not handover any pending cases of infractions or unsuitable remarks about the company’s operations as at the time of the audit.	SAC management confirmed agreement with the stakeholder feedback upon a follow up by SCS auditors
15	Environmental Protection Agency (EPA)	23 /09/2024	Face to face meeting	Confirmed that SAC has a valid permit to operate but every license is valid for one year and requires annual renewal. .(CHECK RENEWAL). The Environmental Management Plan (EMP) actions are contained in the Terms and Conditions of the permit. See license Terms and Conditions.	SAC management agreed with the feedback from the stakeholder. The SCS audit team also did not come across any related non-conformity

				<p>The EPA carries out bi-annual audit of the company. The last audit were: 11 May 2023 or 24 first Bi-annual audit</p> <p>EPA went there this year for Bi-annual Environmental audit 26 Jan 2024</p> <p>The company is required to use agents approved by the EPA whenever they are dealing with issues of scrap metal disposal, hazardous waste etc</p> <p>Some of the recommendations from the last EPA audit:</p> <ul style="list-style-type: none"> • Need to broaden the scope of their research into climate change, need to make available their climate research results • SDS not displayed <p>These recommendations are sent to the company in a recommendations letter</p> <p>EMP – Valid: needs to update when there is the need for expansion.</p>	
16	Gender Committee	24/09/2024	Face to face meeting	<p>Committee conducted as per assignment received from the management the future mother needs assessment. Results have been shared with SAC Management. There is a Mother Support Program. Grievance mechanism has been communicated to all workforce. Committed conduct monthly meeting. Last meeting was done during the audit time (on Thursday 26th). AT the audit time, gender committee has 8 executive members</p>	<p>SAC management confirms that all needs will be available to support the gender committee if any. It will continue to engage with gender committee. SCS audit team did not come across any related nonconformity</p>
17	Labour union (The Sierra Leone	24/09/2024	Face to face meeting	<p>Trade Union is affiliate to the labour congress and has recently been operating in SAC and currently organizing</p>	<p>SAC management confirmed following SCS auditors follow</p>

	Union of Security Watch Men & General Workers)			itself and activities in the company. Valid certificate dated on 01/11/73 N°14. The union have had some sensitization meetings with the general workforce to explain its mandate and operations it the company as the intermediary between the workers and management. At the audit time, 1,143 workers signed authorization form to be a part of the union. List and sample of engagement evidence have been reviewed. Management held meeting with union as per request and meeting note were made available to both parties. Union representatives are aware of SAC policy and grievance mechanism which have been disclosed and explained to them.	up that all needs will be available to facilitate and not interfere with labour union activities. It will continue to engage with Sierra Leone Union of services watchmen and general workers
18	National Social Security Insurance Trust (NASSIT)	23/09/2024	Face to face meeting	<p>Auditor introduces himself, explains confidentiality and trust.</p> <p>Management representative explained to the team that, SAC is registered as an agricultural company in Sierra Leone and currently operating at Sahn-Malen within the Pujehun District. He further explained that since it is an agricultural company, it has a high turnover of workers who has been registered. He added that, although 80-90% are registered with the NASSIT scheme, SAC is still paying for all their workers with or without NASSIT registration. Workers who have not registered with NASSIT don't have NASSIT numbers so when payments are made, invalid is attached to their name until such a time when they register to obtain a NASSIT number. He explained that the NASSIT number functions like an account number and once an employee registers and obtains a NASSIT number, the NASSIT contributions accrued are then transferred from the</p>	SAC management said during a follow with the management that the company is committed to the payment of NASSIT contribution for all their workers. They are still waiting for NASSIT to come down to their offices to register all their workers who are still not registered with the scheme.

				<p>employee's name into his/her NASSIT account via the NASSIT number.</p> <p>According to the management representative of NASSIT at the Bo Office, the last payment made for SAC workers was on 13th September 2024 for the month of August. Evidence of payment was reviewed.</p> <p>He also added that on a quarterly basis, NASSIT inspectors are deployed to SAC to review their books and ensure that the exact number of workers on their payroll tally with the total number of workers whom NASSIT is paid for.</p> <p>NASSIT representative are aware of SAC policies and grievance mechanism.</p>	
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10.2 For Public Summary Report

No	Consulted Stakeholders <i>Name of Stakeholders</i>	Date of Consultation/ Comment Received	Method of Consultation/ Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	GeoData SL (Land Commissioner and Consultant for SAC Land Mapping)	23/09/2024	Face- to-face	<p>Stakeholder explained the land mapping exercise that has been ongoing for almost a year now. It was mentioned that;</p> <ul style="list-style-type: none"> So far the target of identifying the actual land owners and mapping their land is almost completed with the exception of only 2 communities (Basaleh and Jorbohun) who have a long standing boundary history. 	SCS auditors follow on the issue with SAC management confirmed to the feedback from the stakeholder and assured the audit of ensuring the smooth completion if the process. No related issues identified during the audit

				<ul style="list-style-type: none"> • 433 families holding land has been identified and demarcated totalling 17,161.67 HA covering 54 villages • The process was done transparent with all stakeholders involved throughout the process. They include the family themselves, representative from the chieftom, town chief, section chief, representatives from the Pujehun district office and the ministry of agriculture, MALOA and CSOs. • Draft report has been shared with the company • Next stage is the validation and quality checks. When that is done, printing of land titles and maps will be done and distributed to all identified and mapped landowner. <p>On the issue of boundary dispute between Basaleh and Jorbohun, there has been a meeting between the acting Regent, the chieftom authorities, Pujehun District Officer, the Ministry of Agric and the communities. It been agreed that the consultant the area will be mapped and named as a 'buffer zone' and the document and lease payment kept with the Chieftom until the issue is finally resolved.</p>	
2	Green Scenery - NGO	23/09/2024	face-to-face meeting	<p>The stakeholder mentioned that;</p> <ul style="list-style-type: none"> • So far the land issues are being resolved as result of the mapping process which has been very transparent with stakeholders involvement. However, there has been an identified boundary issue between some 2 communities (Basaleh and Jorbohun). This is the only thing holding the process now. Apart that, the process has been very successful. 	<p>SCS auditors follow up on the issue with management of SAC got the following feedback</p> <ul style="list-style-type: none"> • On the issue outgower, this has been updated in their CDAP....

				<ul style="list-style-type: none"> • SAC need to implement the outgrower scheme which will help ease the theft cases rampant in the area • The company should consider giving back the un-developed areas within its concession back to the communities. Currently the company is paying rent on these areas for no use while the community can cultivate these areas for their personal use. • There have been some allegations of military entering into homes in-search for stolen FFBs. No issue of arrest, only the FFB are confiscated. However, it needs to be clear whether it's the military or the police that have the warrant to search. • There has been a new management which seem to be very good and have different approach to issues. • It will be good if the company could assist in mapping land for other areas within the chiefdom who didn't contribute land to the project. This will be good for the company in future in case they decide to extend to other areas 	<ul style="list-style-type: none"> • On the issue of giving back un-developed areas, this is still part of SAC's concession and no decision taken. • On the issue of military confiscation of stolen FFBs, this is done without any arrest or harassment. The military works with the company security in taking back these stolen fruits. • On the issue of mapping other community lands in the chiefdom, that is not plan of SAC plans now since those lands are not part of our concession. <p>No related non-conformity identified during the audit</p>
3	National Revenue Authority (NRA)	23/09/2024	Face-to-face meeting	Stakeholder mention that SAC file all its taxes using a 3rd party consultant. As it stands, the company comply with all tax payment. However, the agency (NRA) has not the opportunity to audit SAC for the past five years reason	SCS auditors follow up on the issue with the management of SAC confirmed the following

				being that they do not have direct contact with SAC unless the 3rd party.	<p>The NRA is a state institution and SAC as an organisation has no power to stop any state institution from carrying out its constitutional duties. Hence the NRA are welcome to SAC if they are ready to visit and audit the company any day.</p> <p>The audit team did not come across any related non-conformity</p>
4	MALOA – (Civil Society Organization	24/09/2024	Face-to-face meeting	<p>The stakeholder mentioned that;</p> <ul style="list-style-type: none"> • So far there has been peace since the land mapping process. MALOA has been actively involved in the process since its inception. Though the process is not completed due to some 2 communities contesting over a long-standing community boundary which has stalled the process. • There has been some high-powered meeting which the community is hoping will see the mapping team returning to the 2 community to finish the process where actual landowners will have copies of their land titles and maps to their lands leased to SAC. • The company is faced with frequent FFB theft which previously the company was arresting and prosecuting using the police and military. However there has been a directive from the Chief Minister instructing the company not to cause arrests but 	<p>SCS auditors follow up on the issue with the management of SAC came confirmed the following</p> <p>SAC agrees to stakeholder's feedback. However, on the issue of MALOA being part of the Stakeholder Grievance Committee, that is Chiefdom arrangement which is not controlled by the company. Hence MALOA can go through the chiefdom administration if they so wish.</p>

				<p>only confiscate the fruits which the company has been complying since.</p> <p>MALOA should be part of the Stakeholder Grievance Committee.</p>	<p>The audit team did not come across and related non-conformity</p>
5	Malen Chiefdom Administration	24/09/2024	Face-to face	<p>The stakeholder mentioned that the chiefdom continues to be calm and enjoys a peaceful co-existence with the company.</p> <p>The mapping process has been successful and almost completed with exception of some 2 communities contesting over a long-standing issue (Basaleh and Jorbohun communities) which has stalled the process for about 2 months now. There has been a meeting between the 2 communities with the Regent Chief, the Chiefdom speaker, and the Pujehun District Officer where it has been agreed that the area will be mapped and named as a 'buffer zone' and the document and lease payment kept with the Chiefdom until the issue is finally resolved. This will give the survey team the opportunity to come back and complete the process and proceed with the validation, printing and issuance of the titles to the families' holding lands.</p> <p>Confirmed payment of annual rent payment to the landowner/users. Payment was done in September 2024, which was witnessed by various stakeholders including Chiefdom speaker, Regent Chief, Central Chiefdom Admin Clerk (CCAC), Chairman of CSOs, Ministry of Agriculture and Food Security, LUC Pujehun, Commanding officer of Pujehun District, Office of the National Security, District Officer, and SAC CLO. Rent payment for Zone B is due in December 2024 while Zone A is due in March 2025. This is</p>	<p>SCS Auditors follow up with the management SAC confirmed their agreement with the stakeholder feedback..</p>

				<p>due the fact the land agreement for each was made separately. (Basaleh and Jorbohun)</p> <p>Stakeholder again mentioned that SAC continues to support the communities as part of its corporate social responsibilities. Mention of recent support to 211 students with an amount for educational support (Socfin Scholarship Awards to SSS2 and SSS3 students for the 2024/2025 academic year).</p> <p>Also mentioned that SAC use to support the aged and vulnerable in the community with food item but since the last supplier in march, the Regent Chief has called for an audit in the beneficiary list since there has been concern of some people benefit who are not suppose to</p>	
6	Network Platform for Peace and Democracy (NEPAD) - NGO	26/09/2024	Face-to-face meeting	<p>Auditor introduces himself, explains confidentiality and trust.</p> <p>Stakeholder mentioned they have been part of the land mapping process since its inception, and it has been a successful with the exception of some 2-community contesting over a long-standing boundary.</p> <p>It also mentioned the company continue to engage them in all stakeholder meetings relevant to them.</p> <p>So far, there has been a cordial relationship between CSOs and the company.</p>	SCS follow up with the management of SAC confirmed their agreement with the feedback of the stakeholder.
7	Landowners/Community Representatives	24/09/2024	Face to face meeting	<p>The stakeholder mentioned that;</p> <ul style="list-style-type: none"> • They have a very cordial relationship with the company 	SAC management confirmed to all the stakeholder feedback and responded to that of the employment that, employment are open and

				<ul style="list-style-type: none"> • Employment/Vacant positions are communicated but mostly the company is employing from another chiefdom instead of their own chiefdom • The company use to support the aged and vulnerable in the community on quarterly basis. The last time they community received the support was in March i.e. quarter 1. When asked it was explained that the Regent Chief has asked for audit into the beneficiaries, they are yet to receive the outcome of the audit. • CRS projects are provided by the company examples were mentioned as boreholes, scholarships, seedling for rice and groundnut cultivation, construction of 'Court Barry' (community meeting place), sanitary facilities, construction primary school e.g. Kpangba junction primary school etc. • They are aware of the company's compliant procedure. • There are instances where the company security and military search homes for stolen fruits. There has not been any harassment or intimidation or arrest apart from confiscating the fruits. • The mapping process for actual landowners have been very successful. The process would have been completed by now except for some 2 communities (Basaleh and Jorbohun) who are contesting over a long-standing boundary issue. They aware the chiefdom authorities are trying to resolve so the process can continue. 	<p>majority of the workers are from the chiefdom</p>
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				Confirmed payment of annual rent payment to the landowner/users. Payment was done in September 2024, which was witness by various stakeholders including Chiefdom speaker, Regent Chief, Central Chiefdom Admin Clerk (CCAC), Chairman of CSOs, Ministry of Agriculture and Food Security, LUC Pujehun, Commanding officer of Pejuhun District, Office of the National Security, District Officer, and SAC CLO. Rent payment for Zone B is due in December 2024 while Zone A is due in March 2025. This is due the fact the land agreement for each was made separately.	
8	Pujehun District Officer	26/09/2024	Face-to-face meeting	<p>The stakeholder mentioned that;</p> <ul style="list-style-type: none"> • The company keep cordial relationship with all its stakeholders including the district office. • CRS projects and support for the communities are provided by the company. • Payment of annual ground rent is done without any delays. This is always witness by the district officer. Confirmed payment of ground rent to estate C in September 2024. He mentioned the rest to the estate will be done when due. SAC has the payment schedule. • The land mapping process has been very smooth and successful witnessed by several stakeholders. The process would have been completed by now, however there is a long-standing boundary issue between some 2 communities (Basaleh and Jorbohun). <p>There has been a meeting between the 2 communities with the Regent Chief, the Chiefdom speaker, and the</p>	SAC management confirmed to the stakeholder feedback upon SCS auditors follow up.

				<p>Pujehun District Officer where is been agreed that the area will be mapped and named as a 'buffer zone' and the document and lease payment kept with the Chiefdom until the issue is finally resolved. This will give the survey team the opportunity to come back and complete the process and proceed with the validation, printing and issuance of the titles to the families' holding lands.</p>	
9	Pujehun District Agriculture Officer	26/09/2024	Face-to-face meeting	<p>The stakeholder mentioned that;</p> <ul style="list-style-type: none"> • SAC is supportive to the district Agric office as well as the farmers in the area. SAC support them rice and groundnut seedling as well as inputs. • Confirmed the mapping processing of which the office has been a witness all through the process. 	SAC management agreed to the stakeholder feedback upon SCS auditors follow.
10	Sierra Leon Ministry of Labour and Employment, Bo Office	23/09/2024	Face to face meeting	<p>SAC has been complying with applicable laws domicile in the Ministry of Labour, and we have been have a cordial relationship with the company. In fact the current management is excellent, and always demonstrate impressive understanding of issues.</p> <p>The new Employment Act 2023, which was enacted 15th May, 2023 is expected to be in force by end of November, 2024. Already the company is working on his Collective Bargaining Agreement (CBA), a draft has been submitted for our review, and it will be finalized soon as possible. By the new Act, SAC is expected to revise its condition of service for workers with details of the relevant allowances payable to its workers, including risk allowance for some categories of workers, especially those at the mill factories.</p>	Management of SAC confirmed agreement with the stakeholder feedback following a follow up by the SCS auditors

				<p>The company is also up-to-date with the renewals of the permits for its expatriate workers, which is 15,000 Leone per worker annually.</p> <p>The Ministry of Labour and Employment periodically conducts inspection of SAC operation quarterly. As per the law, overtime payments are 150% of the daily rates on week day, and 200% for holidays and weekends. However, the full implementation of the Act is expected at the end of November, 2023.</p> <p>For the operational safety and health inspections, the ministry also found SAC to be very compliant because the company makes provision for safety gears for all categories of workers as seen confirmed during inspections. All third-party contractors are fully in total compliance.</p>	
11	Focus Business Solution	24/09/2024	Face to face meeting	<p>Focus has obtained the necessary permits and in compliance with the necessary registration protocols including business registration with government agency and National Revenue Authority (NRA), and up-to-day tax payments, as well as NASSIT remittances for workers to the respective agency.</p> <p>Focus provides seasonal services to the company by recruiting labours on six-month basis, after which respective workers are expected to sit-down, and they might come back for re-verification, if they show wish. The contractor do this because most of the services rendered to SAC are seasonal, as noted by the contractor's representative.</p>	SAC management confirmed agreement with the stakeholder feedback upon a follow up by SCS auditors

12	Third-party Labour Contractors	25/09/2024	Face to face meeting	<p>All contractors have obtained the necessary permits, which enable them to recruit workers for the company's operations and activities. They are responsible for maintenance, harvesting and pruning. Their workers also carry out some occasional operations like pond digging for fertigation.</p> <p>None of the contractors registered any complaint regarding their relationships with SAC. The contractors demonstrated impressive knowledge of the company's policies including child labour, forced labour sexual harassment and equal opportunity for all workers. They have also signed "Policy adherence Statement for SAC suppliers", and they have signed copies of their contracts containing the policy adherence statement.</p>	SAC management confirmed agreement with the stakeholder feedback upon a follow up by SCS auditors
13	Transport Contractors	25/09/2024	Face to face meeting	<p>The transport contractors involved in the transportation of FFB from the dry dock to the loading ramp at the POM have the necessary licenses to operate at the company. None of the contractors registered any grievance about the company. All contractors have valid contracts with SAC, and they equally demonstrate impressive knowledge about the company's policies. They have also signed "Policy adherence Statement for SAC suppliers", and they have signed copies of their contracts containing the policy adherence statement.</p>	SAC management confirmed agreement with the stakeholder feedback upon a follow up by SCS auditors
14	Sierra Leone Ministry of	25&26/09/2024	Face to face meeting	<p>The ministry has a very good relationship with SAC, and there is no issue of concern that needs attention</p>	SAC management confirmed agreement with the

	Agriculture and Forestry			concerning the company operations and holdings, says the outgoing officer. The new officer has not fully familiarised herself with the SAC operations. She however noted that her predecessor did not handover any pending cases of infractions or unsuitable remarks about the company's operations as at the time of the audit.	stakeholder feedback upon a follow up by SCS auditors
15	Environmental Protection Agency (EPA)	23 /09/2024	Face to face meeting	<p>Confirmed that SAC has a valid permit to operate but every license is valid for one year and requires annual renewal. (CHECK RENEWAL). The Environmental Management Plan (EMP) actions are contained in the Terms and Conditions of the permit. See license Terms and Conditions.</p> <p>The EPA carries out bi-annual audit of the company. The last audit were: 11 May 2023 or 24 first Bi-annual audit EPA went there this year for Bi-annual Environmental audit 26 Jan 2024</p> <p>The company is required to use agents approved by the EPA whenever they are dealing with issues of scrap metal disposal, hazardous waste etc</p> <p>Some of the recommendations from the last EPA audit:</p> <ul style="list-style-type: none"> • Need to broaden the scope of their research into climate change, need to make available their climate research results • SDS not displayed <p>These recommendations are sent to the company in a recommendations letter</p> <p>EMP – Valid: needs to update when there is the need for expansion.</p>	SAC management agreed with the feedback from the stakeholder. The SCS audit team also did not come across any related non-conformity

16	Gender Committee	24/09/2024	Face to face meeting	Committee conducted as per assignment received from the management the future mother needs assessment. Results have been shared with SAC Management. There is a Mother Support Program. Grievance mechanism has been communicated to all workforce. Committed conduct monthly meeting. Last meeting was done during the audit time (on Thursday 26th). AT the audit time, gender committee has 8 executive members	SAC management confirms that all needs will be available to support the gender committee if any. It will continue to engage with gender committee. SCS audit team did not come across any related nonconformity
17	Labour union (The Sierra Leone Union of Security Watch Men & General Workers)	24/09/2024	Face to face meeting	Trade Union is affiliate to the labour congress and has recently been operating in SAC and currently organizing itself and activities in the company. Valid certificate dated on 01/11/73 N°14. The union have had some sensitization meetings with the general workforce to explain its mandate and operations it the company as the intermediary between the workers and management. At the audit time, 1,143 workers signed authorization form to be a part of the union. List and sample of engagement evidence have been reviewed. Management held meeting with union as per request and meeting note were made available to both parties. Union representatives are aware of SAC policy and grievance mechanism which have been disclosed and explained to them.	SAC management confirmed following SCS auditors follow up that all needs will be available to facilitate and not interfere with labour union activities. It will continue to engage with Sierra Leone Union of services watchmen and general workers
18	National Social Security Insurance Trust (NASSIT)	23/09/2024	Face to face meeting	Auditor introduces himself, explains confidentiality and trust. Management representative explained to the team that, SAC is registered as an agricultural company in Sierra	SAC management said during a follow with the management that the company is committed to the payment of NASSIT

			<p>Leone and currently operating at Sahn-Malen within the Pujehun District. He further explained that since it is an agricultural company, it has a high turnover of workers who has been registered. He added that, although 80-90% are registered with the NASSIT scheme, SAC is still paying for all their workers with or without NASSIT registration. Workers who have not registered with NASSIT don't have NASSIT numbers so when payments are made, invalid is attached to their name until such a time when they register to obtain a NASSIT number. He explained that the NASSIT number functions like an account number and once an employee registers and obtains a NASSIT number, the NASSIT contributions accrued are then transferred from the employee's name into his/her NASSIT account via the NASSIT number.</p> <p>According to the management representative of NASSIT at the Bo Office, the last payment made for SAC workers was on 13th September 2024 for the month of August. Evidence of payment was reviewed.</p> <p>He also added that on a quarterly basis, NASSIT inspectors are deployed to SAC to review their books and ensure that the exact number of workers on their payroll tally with the total number of workers whom NASSIT is paid for.</p> <p>NASSIT representative are aware of SAC policies and grievance mechanism.</p>	<p>contribution for all their workers. They are still waiting for NASSIT to come down to their offices to register all their workers who are still not registered with the scheme.</p>
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Summary of workers interviewed, and the CB's responses and findings are presented in the table below:

Total Workers in the Unit of Certification			5,411	
Sampled Worker Consulted/ Interviewed in This Audit			79	
No	Type of Workers Consulted/ Interviewed	Interview Method	Feedback/Comments/Issue Raised/ Received from Workers	CB's Responses
1	Harvesters and Loose fruit pickers	Face to face group and individual	Workers mentioned among other things inadequate first aid kits at their various work place. Need for increased salary	SCS auditors field observations, interview with management confirmed the situation. The audit team inspected 10 new first aid boxes bought to be distributed and a Radio system which had arrived in the store during the week of the audit yet to be installed to complement the use of mobile phone in the field. An opportunity for improvement was raised.
2	Maintenance	Face to face group and individual	Need for increased salary	SCS review of pay slips and interview with the labour union confirmed that the company is paying salaries above the minimum national wage.
3	Agrochemical Handling	Face to face group and individual	Workers complained of their lack of faith in the annual medical surveillance of the company which involves mostly yes or no verbal interview and not so detailed body examination. Need for increased salary	Review of medical surveillance records and interview with the clinic confirmed the inadequacy of the company's medical surveillance procedures. A non-conformity was raised

4	Others	Face to face group and individual	<p>All rooms at the operator's quarters are single-room apartments. Some of the rooms have family sizes of up to 6, which is insufficient for such a room size.</p> <p>The sanitary facility at the Y-junction housing is detached from the main building. The road to the facility has no light to access the place at night.</p> <p>There is a primary school close to the housing, however, there is no preschool for kids living at the camps (Y-Junction and Mill Village). Hence the kids trek to Sahn Malen to access pre-school</p> <p>Need for increased salary</p>	Direct observation and interview with management confirmed the situation. A non-conformity was raised
5	Mill workers	Face to face group and individual	Face to face group and individual	SCS review of pay slips and interview with the labour union confirmed that the company is paying salaries above the minimum national wage.

Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification			433 (Based on the Draft Report On Phase Ii, Gis Survey Of The Family Land Holdings In Socfin Agricultural Company Concession, Contract for Boundary Survey And Demarcation Of Family Land Holdings in Socfin Agricultural Company Concession, Prepared By: GeoData SL of September 2024)	
Sampled Previous Land User in This Audit			75	
Name of Previous Land User	Contact Details (address/telephone/email)	Total Area (Ha)	Date of Consultation	Result of Discussion with Previous Land User
<i>Community members (Zone A)</i>	Koroma Bockarie +23276390010	6,576	24/09/2024	Land was initially acquired by the state and passed on to SAC after the landowners have given their consent to the plantation establishment.
Community members (Zone B)	Koroma Bockarie +23276390010	6,269	24/09/2024	Land was initially acquired by the state and passed on to SAC after the landowners have given their consent to the plantation establishment.
Community members (Zone B)	Koroma Bockarie +23276390010	5628	24/09/2024	Land was initially acquired by the state and passed on to SAC after the landowners have given their consent to the plantation establishment



11. Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year
PT Socfin Indonesia - Tanah Gambus	Indonesia	Tanah Gambu Mill	N/A	Certified	2011	2011
PT Socfin Indonesia - Tanah Gambus	Indonesia	Tanah Gambu Estate	4974.29	Certified	2011	2011
PT Socfin Indonesia - Bangun Bandar	Indonesia	Bangun Bandar Mill	N/A	Certified	2011	2011
PT Socfin Indonesia - Bangun Bandar	Indonesia	Bangun Bandar Estate	4146.85	Certified	2011	2011
PT Socfin Indonesia - Negeri Lama	Indonesia	Negeri Lama Mill	N/A	Certified	2014	2014
PT Socfin Indonesia - Negeri Lama	Indonesia	Negeri Lama Estate	2164.8	Certified	2014	2014
PT Socfin Indonesia - Mata Pao	Indonesia	Mata Pao Mill	N/A	Certified	2014	2014

PT Socfin Indonesia - Mata Pao	Indonesia	Mata Pao Estate	2463.05	Certified	2014	2014
PT Socfin Indonesia - Sungai Liput	Indonesia	Sungai Liput Mill	N/A	Certified	2014	2014
PT Socfin Indonesia - Sungai Liput	Indonesia	Sungai Liput Estate	3841.96	Certified	2014	2014
PT Socfin Indonesia - Aek Loba	Indonesia	Aek Loba Mill	N/A	Certified	2015	2015
PT Socfin Indonesia - Aek Loba	Indonesia	Aek Loba Estate	9673.86	Certified	2015	2015
PT Socfin Indonesia - Seumanyam	Indonesia	Seumanyam Mill	N/A	Certified	2015	2015
PT Socfin Indonesia - Seumanyam	Indonesia	Seumanyam Estate	4446.63	Certified	2015	2015
PT Socfin Indonesia - Seunagan	Indonesia	Seunagan Mill	N/A	Certified	2015	2015
PT Socfin Indonesia - Seunagan	Indonesia	Seunagan Estate	4505.59	Certified	2015	2015

PT Socfin Indonesia - Lae Butar	Indonesia	Lae Butar Mill	N/A	Certified	2015	2015
PT Socfin Indonesia - Lae Butar	Indonesia	Lae Butar Estate	4727.4	Certified	2015	2015
Okomu Oil Palm Company Main Estate and Extension 1	Nigeria	Okomu Oil Palm Company Main Estate and Extension 1 Mill	N/A	Certified	2019	2020
Okomu Oil Palm Company Main Estate and Extension 1	Nigeria	Okomu Oil Palm Company Main Estate	15578.45	Certified	2019	2020
Okomu Oil Palm Company Main Estate and Extension 1	Nigeria	Okomu Oil Palm Company Extension 1 Estate	4154	Certified	2024	2024
Okomu Oil Palm Company Extension 2	Nigeria	Okomu Oil Palm Company Extension 2 Mill	N/A	Certified	2023	2023
Okomu Oil Palm Company Extension 2	Nigeria	Okomu Oil Palm Company Extension 2 Estate	11416	Certified	2023	2023
Socfin Agricultural Company (SL) Limited (SAC)	Sierra Leone	SAC Mill	N/A	Certified	2020	2021
Socfin Agricultural Company (SL) Limited (SAC)	Sierra Leone	SAC Estate	18473	Certified	2020	2021

Société Africaine Forestière et Agricole du Cameroun (Safacam)	Cameroon	Safacam Mill	N/A	Certified	2020	2020
Société Africaine Forestière et Agricole du Cameroun (Safacam)	Cameroon	Safacam TF129, TF136, TF180, TF, Bail Ossa	3992.84	Certified	2020	2020
Société Africaine Forestière et Agricole du Cameroun (Safacam)	Cameroon	Safacam TF151	11403	Certified	2022	2023
Société Africaine Forestière et Agricole du Cameroun (Safacam)	Cameroon	Safacam Provisional Concession	2161.06	Certified	2023	2023
La Société des Caoutchoucs de Grand Béréby (SoGB)	Côte D'Ivoire	SOGB Mill	N/A	Certified	2020	2021
La Société des Caoutchoucs de Grand Béréby (SoGB)	Côte D'Ivoire	SOGB TF464	6096	Certified	2020	2021
La Société des Caoutchoucs de Grand Béréby (SoGB)	Côte D'Ivoire	SOGB TF465, TF466, TF467	28643	Certified	2022	2023
Société Camerounaise de Palmeraies (Socapalm) Eséka	Cameroon	Socapalm Eséka Mill	N/A	Certified	2021	2021
Société Camerounaise de Palmeraies (Socapalm) Mbongo	Cameroon	Socapalm Mbongo Mill	N/A	Certified	2021	2021

Société Camerounaise de Palmeraies (Socapalm) Mbongo	Cameroon	Socapalm Mbongo Estate	6467	Certified	2021	2021
Société Camerounaise de Palmeraies (Socapalm) Mbambou	Cameroon	Socapalm Mbambou Mill	N/A	Certified	2021	2021
Société Camerounaise de Palmeraies (Socapalm) Mbambou	Cameroon	Socapalm Mbambou Estate	11112	Certified	2021	2021
Société Camerounaise de Palmeraies (Socapalm) Edea	Cameroon	Socapalm Edea Mill	N/A	Certified	2021	2022
Société Camerounaise de Palmeraies (Socapalm) Edea	Cameroon	Socapalm Edea Estate	7770	Certified	2021	2022
Société Camerounaise de Palmeraies (Socapalm) Dibombari	Cameroon	Socapalm Dibombari Mill	N/A	Certified	2021	2022
Société Camerounaise de Palmeraies (Socapalm) Dibombari	Cameroon	Socapalm Dibombari Estate	11180.76	Certified	2021	2022
Société Camerounaise de Palmeraies (Socapalm) Kienké	Cameroon	Socapalm Kienké Mill	N/A	Certified	2022	2023

Société Camerounaise de Palmeraies (Socapalm) Kienké/Camseeds	Cameroon	Socapalm Kienké / Camseeds Estate	21720	Certified	2022	2023
Brabanta	RDC	Brabanta Mill	N/A	Certified	2021	2022
Brabanta	RDC	Sanga Sanga, Kadima and Kanangai Estates	1528.29	Certified	2021	2022
Brabanta	RDC	Lumbundji and Savannah Estates	5971.31	Certified	2023	2023
Agirpalma	Sao Tome et Principé	Agirpalma Mill	N/A	Certified	2021	2021
Agripalma	Sao Tome et Principé	Titulo 409 Estate	665	Certified	2021	2021
Agripalma	Sao Tome et Principé	Titulo 410 Estate	1735	Certified	2023	2024
Plantations Socfinaf Ghana (PSG)	Ghana	PSG Mill	N/A	Certified	2022	2022
Plantations Socfinaf Ghana (PSG)	Ghana	PSG Manso Estate	910.67	Certified	2022	2022



Plantations Socfinaf Ghana (PSG)	Ghana	PSG Subri Estate	17242.19	Certified	2024	2024
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12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
<p>A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.</p>	<p>Applicable</p>
<p>Was the time bound plan submitted during the initial audit?</p>	<p>SAC is a subsidiary of SOCFIN SA. SOCFIN SA is a registered member of the RSPO with membership number: 1-0269-19-000-00 since February 15, 2019</p> <p>A time bound plan was submitted and evaluated during the initial audit.</p>
<p>Does the time bound plan contain a current list of all estates and mills?</p>	<p>The time bound plan included the current list of all estates and mills</p>
<p>Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?</p>	<p>All Socfin estates and mills were certified within this period and 2024</p>

<p>Are there any new acquisitions of land done by the certification unit since the last audit?</p> <p>If YES, is the time bound plan updated to indicate that the newly acquired land is to be certified within a three-year timeframe?</p>	<p>No</p>
<p>If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?</p>	<p>Note applicable. There were no deviations from the time bound plan since the unit was certified</p>
<p>Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit?</p> <p><i>Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.</i></p>	<p>SCS auditors at all audits verified the progress of the time bound plan of Socfin S.A of which Okomu is a subsidiary and reported on it in all audit. SCS conducted the initial certification audit of Okomu and accepted this Socfin S.A timebound plan</p>
<p>Is there any revision made to the time bound plan?</p> <p>If YES, has the revised time bound plan been reviewed by the CB?</p> <p><i>Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified. The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).</i></p>	<p>The Socfin time bound plan has been approved by RSPO and no changes has been made since.</p>

<p>Are there any isolated lapses in the implementation of a time bound plan?</p> <p>If YES, a minor non-compliance shall be raised.</p>	<p>There are no isolated lapses in the implementation of the time bound plan. All estates and mills listed in the time bound plan had been certified by 2024</p>
<p>Is there any evidence of fundamental failure to proceed with the implementation of the plan?</p> <p>If YES, a major non-compliance shall be raised.</p>	<p>All estates and mills listed in the Socfin S.A time bound plan had been certified by 2024</p>

13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
<p>Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010?</p> <p>If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)?</p> <p><i>Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB</i></p>	<p>SAC is a subsidiary of SOCFIN SA. SOCFIN SA is a registered member of the RSPO with membership number: 1-0269-19-000-00 since February 15, 2019</p> <p>All estates and mills listed in the Socfin S.A time bound plan had been certified by 2024.</p> <p>For all Socfin subsidiaries including Okomu which replaced primary forest or areas required to maintain HCVs, HCV assessments have now been conducted with report submitted in addition to the LUCA report to the RSPO Secretariat.</p> <p>Review of RSPO RaCP Tracker for Socfin SA, https://rspo.org/certification/remediation-and-compensation/racp-tracker#growerTracker:</p> <p>All management units of the group including Okomu have their RaCP approved and under implementation</p>
<p>Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?</p> <p>If YES, has it been resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.?</p> <p><i>Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.</i></p>	<p>All estates and mills listed in the Socfin S.A time bound plan had been certified by 2024 and there are no uncertified units</p> <p>However, document review showed one of the subsidiaries of Socfin i.e. Okomu Oil Palm Company (OOPC) based in Nigeria has land conflict. Based on the self-document submitted by the SOCFIN SA. The current status of land conflicts is as follows:</p> <p>There has been a report on Okomu Oil Palm Plantation which is a subsidiary of SOCFIN SA. The Okomu concession was originally a state farm, owned and managed by the Federal Government of Nigeria as a pilot project aimed at rehabilitating oil palm production in the country between 1976 and 1990, when it was privatised and sold by the Technical Committee on Privatisation and Commercialisation (TCPC) on behalf of the Federal Government, after being considered an unprofitable venture by the state. The company has further acquired other lands (including Extensions I and II Estates). All of Okomu's plantations are located in the de-reserved area of Okomu Forest Reserve. All Plantations are certified. However, within the Extension 1 Estate, there is a land</p>

	<p>conflict with some members of the host communities which is currently pending in court. These areas under ligation have not been planted yet by the company. Stakeholders' meeting with the Edo State Forestry Department established that, Okomu Forest Reserve was de-reserved by the government to give way for development, and the lands in questions were legally acquired. However, parts of the land were encroached and farmed by migrant farmers from neighbouring southern states. Meeting and communications with the Communities' Lawyer also confirmed that the reserve in Extension I was owned by the state government, but the communities were farming in the area before the company acquired the land from government. Although the company paid compensations to the farmers, there were still two of the communities, who have not come to terms with the terms of their relocations by the company. They have subsequently taken the case to court with the claim that they have users' right to the land. Thus, the whole issue is now sub judice pending the decision of the court.</p>
<p>Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?</p> <p>If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2?</p> <p><i>Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.</i></p>	<p>All estates and mills listed in the Socfin S.A time bound plan had been certified by 2024 and there are no uncertified units</p> <p>Based on web search, document review and evaluation upon complaints in the RSPO Dispute Settlement Facility, no labour dispute noted.</p>
<p>Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?</p> <p>If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1?</p>	<p>All estates and mills listed in the Socfin S.A time bound plan had been certified by 2024 and there are no uncertified units</p> <p>Based on the audit of the company, there is no labour dispute.</p>

<p><i>Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.</i></p>	
<p>Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units? <i>Note:</i></p> <p><i>1. This would necessitate evidence of the self-assessment for each requirement.</i></p> <p><i>2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.</i></p>	<p>Not applicable</p> <p>All estates and mills listed in the Socfin S.A time bound plan had been certified by 2024 and there are no uncertified units</p>
<p>Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?</p>	<p>Not applicable.</p> <p>All estates and mills listed in the Socfin S.A time bound plan had been certified by 2024 and there are no uncertified units</p>

<p>Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances?</p> <p><i>Note: (e.g. relevant complaints, labour disputes, land conflicts)</i></p>	<p>Not applicable</p> <p>All estates and mills listed in the Socfin S.A time bound plan had been certified by 2024 and there are no uncertified units</p>
<p>Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?</p>	<p>Not applicable</p> <p>All estates and mills listed in the Socfin S.A time bound plan had been certified by 2024 and there are no uncertified units</p>

14. Audit Conclusion & Recommendation

Audit finding	
<input type="checkbox"/>	No nonconformity recorded.
<input type="checkbox"/>	Minor nonconformity recorded. A corrective action plan has been accepted. Verification of the nonconformity(ies) to be carried out in the next audit.
<input checked="" type="checkbox"/>	Major nonconformity recorded. Evidence of implementation of the corrective actions have been accepted by the audit team. The nonconformity(ies) have been satisfactorily closed out.
Recommendation	
<input type="checkbox"/>	Certification (Initial Certification)
<input checked="" type="checkbox"/>	Continue certification (Annual Surveillance Audit)
<input type="checkbox"/>	Renewal for certification (Recertification)
<input type="checkbox"/>	Not recommended for certification. Reason: (<i>Please provide the reason/ justification</i>)

15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

Signing by the Management Unit

I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document.

Furthermore, I confirm the following:

- Acceptance of responsibility in execution of the instructions given.
- That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB.
- That during the closing meeting all agenda items were covered by the Audit Team Leader.

Acknowledged by:

Name

Charlotte Ward

Position

Sustainability Manager

Date


20.03.2025



Signature


Signing by the Audit Team Leader

I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.

Acknowledged by:		 Signature
Name	Joseph Oesi	
Position	Lead Auditor	
Date	27/12/2024	

Signing by the Certification Decision Maker

I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.

Acknowledged by:		 Signature
Name	Weesmery Navarro Lapeira	
Position	Technical Specialist	
Date	13.03.2025	

Appendix 1: Location Map Unit of Certification and Supply bases



Figure 1: Map of Sierra Leone showing the location of SAC

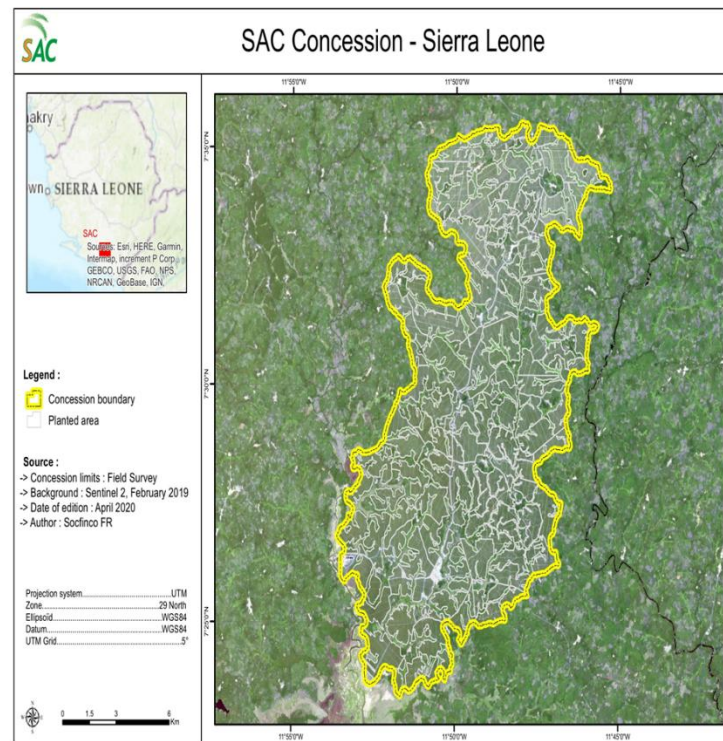
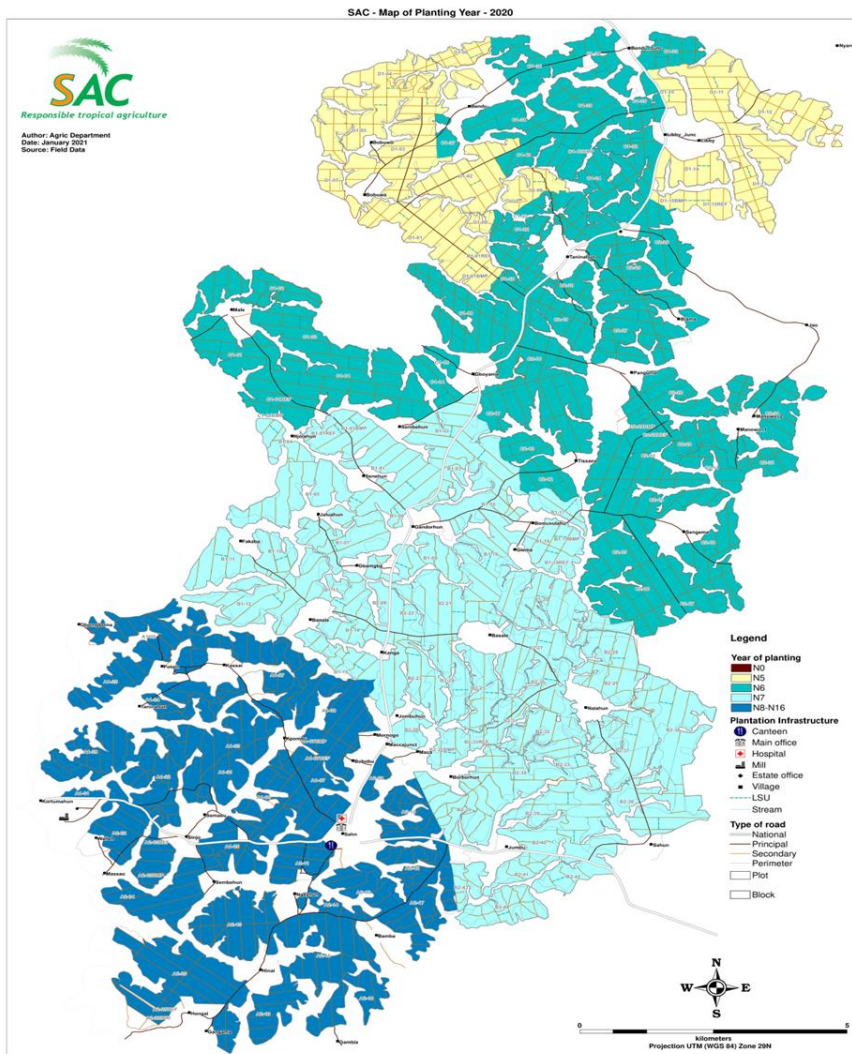


Figure 2: SAC Concession Map showing boundary





i. Figure 3: Map showing SAC Estate



Appendix 2: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Socfin Agricultural Company "SAC" (POM and its supply bases) in the period of 01/2023 until 12/2023 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

- Apply Full Version
- Exclude LUC Emissions

The summary of the Net GHG emitted in 12/2020 POM and supply base are as following:

1. Summary of Emissions

Description	tCO ₂ eq/t product
CPO	0.43
PK	0.43
PKO	0.00
PKE	0.00

Extraction	tCO ₂ e/t product
OER	24.03
KER	3.32



2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	12,349.00
OP Planted on Peat	0.00
Conservation (Forested)	434.14
Conservation (Non-Forested)	4336.76
Total	17,119.90

Production	t/year
FFB Processed	209,067.00
CPO Produced	50249



	Own Crop		Group		3rd Party		Total
	tCO ₂ e	tCO ₂ e/ tFFB	tCO ₂ e	tCO ₂ e/ tFFB	tCO ₂ e	tCO ₂ e/ tFFB	
Land Conversion	87896.89	0.42	0.00	0.00	0.00	0.00	87897.31
CO ₂ Emission from Fertilizer	6098.37	0.03	0.00	0.00	0.00	0.00	6098.4
N ₂ O Emission	2481.69	0.01	0.00	0.00	0.00	0.00	2481.7
Fuel Consumption	5742.56	0.03	0.00	0.00	0.00	0.00	5742.59
Peat Oxidation			0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-115608.04	-0.55	0.00	0.00	0.00	0.00	-115608.59
Sequestration in Conservation Area	-3837.80	-0.02	0.00	0.00	0.00	0.00	-3837.82
Total	-17226.33	-0.08	0.00	0.00	0.00	0.00	-17226.41

**Note: Includes both estates and smallholders (delete whichever not applicable)*



3. Summary of Mill Emission and Credits

	tCO ₂	tCO ₂ e/t FFB
Emission		
POME	40980.67	0.20
Fuel Consumption	1012.17	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	41992.84	0.20



4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Diverted to	0.00
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	100
Diverted to methane capture (Flaring)	0.00
Diverted to methane capture (electricity generation)	0,00