

RSPO P&C – Annual Surveillance Assessment - ASA 2

Public Summary Report

*SOGB S.A.*¹

Parent Company: Socfin SA



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¹ Legal name of company and trade name(s) where applicable

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1. Scope of the Certification Assessment

1.1 Certification Details

Certification Details	
Certificate Holder	
Name of Parent Company <i>(If applicable, please refer to RSPO website)</i>	Socfin SA, 4 avenue Guillaume, 1650, Luxembourg
Name of RSPO Member <i>(Please refer to the name in PalmTrace)</i>	SOGB S.A.
RSPO Membership Number <i>(Please refer to RSPO site or PalmTrace)</i>	1-0269-19-000-00
PalmTrace Registration Number <i>(Please refer to PalmTrace)</i>	RSPO_PO1000008420
Trademark License Number <i>(Delete N/A box if Trademark license exists)</i> <i>(If Trademark exists please add the validity date)</i>	SOCFIN has a trademark license is 1-0269-19-100-00. However, no use of trademark license is evidenced. General corporate communications in the form of ACOP and sustainability reports. However, no evidence of claims made during the year in review.
Certificate number	SCS-RSPOPC-000185
Start date of first certificate <i>(DD/MM/YYYY)</i>	26/01/2021
Start date of current certificate <i>(DD/MM/YYYY)</i>	26/01/2021
End date of current certificate <i>(DD/MM/YYYY)</i>	25/01/2026 * Certificate validity - Five years
Audit	
Assessment Type	Annual Surveillance Assessment 2
Date of Audit <i>(dd/mm/yy)</i>	10/10/22 – 14/10/22
Start date License <i>(dd/mm/yy)</i>	26/02/2023 * License validity - One year
End date License <i>(dd/mm/yy)</i>	25/01/2024
Date of previous assessment <i>(if applicable)</i>	08/11/21 – 12/11/21
Other certifications held	
SOGB is certified under ISO 9001:2015. Certified by Bureau Veritas and certificate Number is BE012240, valid until 30/05/23. SOGB is also certified under ISO 14001:2015. Certified by Bureau Veritas and certificate Number is BE012241 valid until 30/05/23	
Group Certification <input checked="" type="checkbox"/> (Check if N/A)	
Name of Group	

Name of Group Manager	
Level of group organization (<i>mill, estate, independent farmer, etc.</i>)	
Address	
City / Town	
State	
Country	
Contact Person	
Tel	
Email	
Description of sampling process	

1.2 Organization Description

Overview of Organization	
<p>General description of the organization (<i>e.g., operations, customers, products, ownership structure, function of the sites, date of a membership, number of employees, summary of social aspects and stakeholders relationship</i>) Include all Supply Chain activities (<i>e.g. Crusher, refinery etc.</i>)</p>	<p>La Société des Caoutchoucs de Grand Béréby (SoGB) is a subsidiary of the SOCFIN Group from Luxembourg established in the South-West of Côte d’Ivoire. SOGB is an integrated agro-industrial company created in 1970. In 1994 the Socfin Group, in association with a national investor, acquired a majority stake in the capital of SOGB.. In the beginning until 1994, SOGB was specialized in the cultivation processing of rubber (<i>Hevea brasiliensis</i>). SOGB diversified into the cultivation of palm oil in 1999 by the first palm oil plantation established. In 2004, SOGB started extraction of crude palm oil and palm kernel oil. Till date, SOGB has been an actor of palm oil sector in Côte d’Ivoire.</p> <p>SOGB has a total land size of 34,712 Ha out which 7,470.16 Ha has been planted with oil palm. Prior until this ASA2, only 1,999.87 Ha was accounted for under its RSPO certification scope. However, during this ASA2, SOGB expanded its scope to include 5,470.94 Ha planted area. SOGB has 2 processing units, mill and crusher with 3 storage tanks on site with a total capacity of 6,600 MT. In addition, the company has also a storage tanks located at San Pedro of capacity about 5,600 MT for CPO and 1,000 MT for PKO. SOGB client for CPO are and not limited to: LOUIS DREYFUS COMPAGNY, NADA OIL WEST AFRICA, SANIA and for PKO: SOMANOL.</p> <p>The processing facilities of SOGB processed a 45 mt/h of FFB, a 2.5 mt/day for the crusher. In 2021 until October 2022, 166,547,48 MT of FFB were produced for 37,739.66 MT around of CPO and 7,244.82 MT of PKO.</p>

	<p>13 villages are directly impacted by SOGB activities with 5 directly concerned by the audit scope. 2,439 people (September 2022) are directly employed by the company in oil palm sector.</p> <p>SOGB supports the communities it operates in, not only through the results from its business operations, but through investment in education, health and the environment which are essential factors in social development with the aim of improving the living standards for the majority of the people.</p>
Scope for which certification is being sought	This certificate covers the production of CSPO and CSPK using the Mass Balance supply chain model.
Description of any changes to the certificate <i>(e.g., new contact information, COC operations, sites, business activities, products, number of estates/plantations)</i>	1,999.87 ha of palm oil area planted was concerned by the scope of the certification audit during previous year. 5,470.94 ha of palm oil which are before uncertified area for is included in the certificate during this current surveillance audit.
Description and SCS review of any complaints, disputes, or allegations of non-conformities received by the organization and/or SCS	<p>Desk review was done prior to the audit using web search. Various findings from articles, newspaper and notes were noticed. Section 2.6 and 3.3 summarize SCS investigation results during this annual surveillance audit.</p> <p>No allegations of non-conformities were received by SOGB S.A. and/or SCS prior to the audit.</p>
Outsourcing activities <i>(e.g., number of contractors, COC processes outsourced, agreements)</i>	<input checked="" type="checkbox"/> N/A, not outsourcing
Central office management of multiple sites/group members <i>(e.g., relationship between sites, training, internal audit program)</i>	<input checked="" type="checkbox"/> N/A, not a group or multi-site
Trademark use and passing on of claims <i>(e.g., general corporate communications, B2B communications, B2C communications, trademark usage)</i>	<input checked="" type="checkbox"/> N/A, not passing on any RSPO claims or using RSPO trademarks
Company Organizational Structure <i>(Organizational Chart)</i>	See Appendix 6

1.3 Mill Details

Mill Description	
Name of <input checked="" type="checkbox"/> Mill <input type="checkbox"/> Estate	La Société des Caoutchoucs de Grand Béréby (SoGB)
Address	Plantation de la Dodo, Grand Béréby, Bas-Sassandra, 01 BP 365, Cote D'ivoire
City / Town	San Pedro

State	Grand Béréby
Country	Cote d'Ivoire
Mill GPS Location (e.g., Lat: 14.7103889; Long: -90.291125) (Please refer to the GPS coordinates in PalmTrace if no change)	Lat.: : 4.6887417 Long.: -7.0908555
Contact Person	Jean-Christophe Dienst
Tel	+225 21 34 72 15 00
Email	jcDienst@sogbci.com
Mill Capacity (mt/hr)	45
Supply Chain Model (IP/MB)	MB

Palm Oil Mill Output and Approximate Tonnages Certified

The 12-month output is the average over any 12-month period and the actual production for the 12 months from the date of certification will be included in the annual summary.

For the 12-month period ending 30/09/22 the mill received 41,377.696 MT of certified FFB (41,377.696 MT FFB estates) and non-certified FFB 125,169.784 MT. The OER for this period was 22.66 % and the PKRR was 4.35 %.

No Credits² sold under Book & Claim Scheme, CSPK nor CSPO. Volumes of FFB, CSPO and CSPK per Palm Trace.

The projections for the next 12 months are given by tSOGB S.A, 152,586 MT (152,586 MT FFB estates) and non-certified FFB 5,800 MT. The OER projection is 22.50 % and PKRR 4.1 %.

Reporting Period (DD/MM/YYYY)		01/10/21 – 30/09/22			
FFB received and processed by the mill for the 12 months prior to audit.		MT RSPO FFB		41,377.696	
		MT Conventional FFB		125,169.784	
FFB received on the previous 12 months, month by month:					
	RSPO MB	Conventional		RSPO MB	Conventional
January 2022	4,731.64	15,852.46	July 2022	2,223.420	6,175.440
February 2022	3,800.537	13,267.323	August 2022	1,656.014	5,768.786
March 2022	5,359.779	14,185.761	September 2022	1,905.180	5,535.620
April 2022	5,569.076	15,024.544	October 2021	2,134.21	7,536.250
May 2022	4,579.502	11,989.598	November 2021	2,957.188	10,003.552
June 2022	3,153.456	8,455.524	December 2021	3,307.694	11,374.926

² Only applicable to ASA audits.

Projected production from last reporting period MT		Actual Production for this audit period MT		Projected for next reporting period MT	
CSPO	CSPK	CSPO	CSPK	CSPO	CSPK
9,039.6	1,647.21	8,627.531	1,676.203*	34,332.3	6,256.11
Last reporting period License actual sold volume MT		Last reporting Period Actual sold volume under other schemes		Last Reporting Period Actual Sold Volume as Conventional ³	
CSPO	CSPK	CSPO	CSPK	CSPO	CSPK
1,256.972	1,647.21	0	0	7,370.561	0

* CSPK volume includes stock from previous license after ASA1 audit and before ASA1 license being active.

1.4 Supply Base Details

A. Production Breakdown				
	Estate	Scheme/ Associated SH	Independent SH	Outgrowers
Number of Production Unit <i>(Multiple farms centrally managed by 1 entity count as 1 estate)</i>	01	-	-	-
Number of Individual Smallholders	n/a	-	-	n/a
Total Estate Certified Area (ha) <i>(Certified area accounts for all company holdings including infrastructure, agriculture, and conservation areas) (Total Company holdings in scope)</i>	34,290*	-	-	-
Total Estate Production Area - mature palm (ha)	7,470.98*	-	-	-
Total Estate Production Area - immature palm (ha)	0	-	-	-
Conservation Area/High Conservation Value (HCV) Area (ha)	4,120.20	-	-	-
High Carbon Stock (HCS) Area (ha)	0	-	-	-

* Land title #467 with total land size of 28,221 ha out of which 5,471 ha has been planted with oil palm has been added to the certification scope with the remain area planted with rubber.

³ Only for certified volumes sold as conventional. It is not the total amount of conventional sold.

B. Description of fruit supply base (including palm age profiles of all directly managed plantings for each management unit)

Fruit Supply Base	Description: All SOGB concession is included in certification scope.								
Base 1: Land title N° 464 in scope of since the initial audit as certified.	Year Planted (includes replantings)	2000 & Before	2001 - 2005	2006 - 2010	2011 - 2015	2016 - 2018	2019 - 2021	2022 - 2025	Total
	Immature (ha) (3 years or younger)	0	0	0	0	0	0	0	0
	Mature (ha)	621.14	1,227.48	2.88	148.37	0	0	0	1,999.98
	Total (ha)	621.14	1,227.48	2.88	148.37	0	0	0	1,999.98
Base 2: Land title N° 467 in scope of since the initial audit as certified.	Year Planted (includes replantings)	2000 & Before	2001 - 2005	2006 - 2010	2011 - 2015	2016 - 2018	2019 - 2021	2022 - 2025	Total
	Immature (ha) (3 years or younger)	0	0	0	0	0	0	0	0
	Mature (ha)	550.93	3,201.35	422.97	1,295.75	0	0	0	5,471
	Total (ha)	550.93	3,201.35	422.97	1,295.75	0	0	0	5,471

C. Projected summary of fruit supply base

Name of Estate Plantation	Location District	Size (ha)	Planted Area (ha)	HVC Area (ha)	Latitude (decimal) e.j. 14.7103889	Longitude (decimal) e.j. -90.291125	FFB Production ⁴ (MT)	Status (Certified or Non-certified)
SOGB S.A. - TF464	Grand Béréby	6,096	1,999.98	457	4.59428229	-7.12726049	40,379	Certified
SOGB S.A. - TF467	Grand Béréby	28,221	5,741	2,735.20	4.67862875	-7.12533104	112,207	Certified

⁴ FFB projected production.

D. Supply of Non-Certified FFB from Associated/Scheme Smallholder <input type="checkbox"/> (Check if N/A)		
	Associated SH	Associated Outgrower
Volume of non-certified FFB (<i>mt</i>)	3,454.28	3,448.32
Production Area (<i>ha</i>)	642.44	874
Number of Individual Smallholders/Outgrower	139	01
Name of Cooperative/Association (<i>if relevant</i>)	SELCAPH-GB COOP-CA and SCAPP-SCOOPS	NPHP

1.5 Standards Employed

Applicable RSPO Standards/Modules
<input checked="" type="checkbox"/> RSPO Principles & Criteria for the Production of Sustainable Palm Oil (2018) * include Supply Chain requirement for mills
<input checked="" type="checkbox"/> RSPO National Interpretation Ivory Coast June 2020
<input checked="" type="checkbox"/> RSPO Certification Systems (2020) Principles & Criteria and RSPO Independent Smallholder Standard
<input type="checkbox"/> Module - CPO Mills: Identity Preserved
<input checked="" type="checkbox"/> Module - CPO Mills: Mass Balance
<input checked="" type="checkbox"/> RSPO Rules on Market Communications and Claims (2019)
All standards employed are available on the RSPO website: http://www.rspo.org/resources/key-documents/certification

2. Assessment Process

2.1 SCS Global Services

SCS Global Services (SCS) has been providing global leadership in third-party environmental and sustainability certification, auditing, testing, and standards development for nearly 30 years.

SCS' programs span a wide cross-section of industries, recognizing achievements in green building, product manufacturing, food and agriculture, forestry, retail, and more. SCS is accredited to provide services under a wide range of nationally and internationally recognized certification programs; and was approved as a RSPO Certification Body (ASI-ACC-002) for Principles & Criteria on 13 November 2018.

2.2 Assessment Methodology

SCS Global Services (SCS) deploys interdisciplinary teams with expertise in agro-forestry, social sciences, natural resource, environmental management, economics, palm oil production, and other relevant fields to assess the conformance of SOGB S.A. to the RSPO & Criteria for the Production of Sustainable Palm Oil (2018) * include Supply

Chain requirement for mills, National Interpretation Ivory Coast June 2020, RSPO Certification Systems document and SOGB S.A. 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 SOGB S.A. 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 her or his background and expertise. On the final day of an 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. Where consensus among team members cannot be achieved due to lack of evidence, conflicting evidence, or differences of interpretation of the standards, the team reported these in the certification decision section and/or in observations.

The final summary of the assessment findings can be found in table 3.2 below.

For Initial and Re-certification assessment, the report is externally reviewed by RSPO approved Certification Reviewer prior to certification decision by SCS.

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

For any COVID-19 measures put in place before, during and after the audit please visit:

<https://www.scsglobalservices.com/news/covid-19-letter-to-our-clients-colleagues-and-friends>

The table below identifies the locations audited throughout the 5 years of the certification cycle:

Evaluation program					
Name of POM and Supply	Year 1 (IC)	Year 2 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 3)	Year 5 (ASA 4)
SOGB S.A POM	☒	☒	☒		
SOGB S.A Plantation (TF 464)	☒	☒	☒		
SOGB S.A Plantation (TF 467)			☒		

2.3 Annual Audit Team

Team member Name:	Carmen Wandja (CW)	Role:	Audit Team Leader
Qualifications:	<p>Education: BSc. In plant biology (University of Yaoundé 1, Faculty of Sciences Department of Plant Biology and Physiology – Ivory Coast). MSc. In Plant Biotechnology (University of Yaoundé 1– Ivory Coast) , Diploma in Social aspect in Natural Resource Management (Center of Social Excellence – Earthworm Foundation (Former The Forest Trust))</p>		
	<p>Trainings attended:</p> <p>RSPO P&C-endorsed P&C Lead Auditor course, RSPO-endorsed RSPO Supply chain, Environmental Management System Auditor/Lead Auditor on ISO 14001 :2015 and RSPO Independent Smalholder Standard 2019 (RISS).</p>		
	<p>Working experience:</p> <p>Carmen has worked as quality and certification manager in an RSPO certify company in Côte d'Ivoire for more than three years. Consultant for the assessment of RSPO SCC of a refinery in Côte d'Ivoire. She has worked in the identification and protection of sacred sites in forest concessions and other types of plantations and putting in place constructive methods for the local communities living around the protected areas as a consultant in social forestry.</p> <p>She has also participated in the Côte d'Ivoire working group (GTCIIN) for the drafting of the NATIONAL INTERPRETATION OF THE RSPO PRINCIPLES AND CRITERIA VERSION 2018, STANDARD FOR SUSTAINABLE PALM OIL PRODUCTION IN IVORY COAST. Carmen is new in the field of auditing, having acquired training in RSPO P&C 2018 and RSPO SCC Standard in 2020.</p> <p>She is fluent in English and Frenchlanguages.</p>		
Team member Name:	Dennis Acquah (DA)	Role:	Audit Team Member
Qualifications:	<p>Education: BSc. In Natural Resource management with specialization in Forestry from Kwame Nkrumah University of Science and technology, Kumasi, Ghana; MSc in logistic and Supply Chain Management from Kwame Nkrumah University of Science and technology, Kumasi, Ghana.</p>		
	<p>Trainings attended: RSPO Supply Chain and PnC lead Auditor, SA 8000, ISO 9001, FSC Forest management and Chain of Custody, RA Sustainable Agriculture and Chain of Custody Auditor, RSPO PnC Refresher training, HCV, Introduction to RSPO P&C Metric Template, FPIC, DLW, Gender Guidance to RSPO, Palmtrace New Features for ISH, RSPO Remediation and Compensation Procedures, The Dispute Settlement Facility, Social Accountability, Labour Rights, RSPO Independent Smalholder Standard 2019 (RISS).</p>		
	<p>Working experience: RSPO Auditor, Project Coordinator (Forest and Biodiversity). Also experienced in implementing forest governance projects, building relations and sustaining communications with forest communities, acting as resource person for awareness and training activities and engaging government towards policy reforms. Has 14 years of</p>		

	<p>experience as an Operation Managers having worked with two of the leading timber processing industries in Ghana.</p> <p>He is fluent in English.</p>		
Team member Name:	Charles Kouadio (CK)	Role:	Audit Team Member
Qualifications:	<p>Education:</p> <p>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.</p>		
	<p>Trainings attended:</p> <p>RSPO P&C (2013) Lead Auditor Course. RSPO Lead Auditor P&C 2018. RSPO SCCS (2017) Lead Auditor Course. Course for senior auditor in Organic regulations and in social standards as SMETA. ISO 9001:2008 Lead Auditor course. Certificate on climate change and food security. Certificate on Humanitarian Project Management. Certificate on Monitoring / Evaluation of projects. SA8000 Social Accountability International Lead Auditor course (2021) and RSPO Independent Smalholder Standard 2019 (RISS).</p>		
	<p>Working experience:</p> <p>Specialist on Monitoring and Evaluation of sustainability standards indicators (Environment, social and quality of implementation) at Bureau Veritas Côte d'Ivoire (since 2019 until today). Consultant / Assessor for sustainable cocoa production and traceability for supply chain at Intertek Nigeria and Ivory Coast (since 2019 until today). Control Union - Sustainability and Certification Manager at Control Union (December 2012 to March 2019). Consultant / Assessor for Assessment of RSPO P&C requirements at SCS Global Services (since 2019 until March 2021). Now, he is a staff member as Lead Auditor at SCS Global Services.</p> <p>He is fluent in French and in English</p>		
Team member Name:	Joseph Osei (JO)	Role:	Witness Assessor
Qualifications:	<p>Education: 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>		
	<p>Trainings attended: RSPO P&C Lead Auditor Course in 2016, RSPO P&C Lead Auditor Refresher for P&C 2018 in 2021; RSPO Supply Chain Certification Lead Auditor Course in 2021, FSC Auditor Transition ISO 19011 & FSC Trademark in 2017, ISO 14001:2015 Environmental Management System Lead Auditor Course in 2021, ISO 9001:2015 Quality Management System Lead Auditor Course in 2021, ISO 45001:2018 Occupation Health and Safety Management System Lead Auditor Course in 2021 and other certification schemes courses including the the Forest Stewardship Council (FSC), the</p>		

	<p>Verified Carbon Standard (VCS) among others. Joseph has also successfully participated in several RSPO online training programmes to include the RSPO ISH Training</p>		
	<p>Working experience: A natural resources manager with specialisation in Tropical Forestry (Economics option). Has over 25 years management, research, consultancy, practical plantation and natural forest management as well as wood processing experience gained from Subri Industrial Plantation Limited in Ghana at the senior management level, the Rainforest Alliance Certification as the Regional Manager for Africa. He has participated and led over 85 field audits for several natural resources management certification scheme including 20 Roundtable for Sustainable Oil Palm (RSPO) since 2019; over 60 Forest Stewardship Council (FSC) forest management and Chain of Custody audits, 4 Verified Carbon Standard (VCS) and the Union for Ethical BioTrade (UEBT) among others in Central, Eastern, Southern and West Africa. A trainer of the High Conservation Value (HCV) Assessor Licencing Scheme (ALS) Lead Assessor programme for ResourceTrust Network (an approved HCV training organisation) and has carried out HCV training in Ghana, Cameroon and in Sierra Leone and has participated in HCV assessment in Ghana.</p>		
Team member Name:	Joseph Bogui (JB)	Role:	Translator
Qualifications:	Education: Master Degree of English and Ingeneer of Tourism.		
	Trainings attended: RSPO P&C Lead Auditor Training 2018		
	Working experience: Tourism Expert – Office of the Minister of Tourism (Abidjan); Sworn agent for the control of tourist establishments - Ministry of Tourism (Abidjan); Sustainable Tourism Expert - the Ivorian Ministry of Tourism (Abidjan)		
Team member Name:	Pledja Lea N’Guessan (LP)	Role:	Observer / Translator
Qualifications:	Education: Master of science Quality, Hygiene, Security and Environment and Engineering degree in agro-industry.		
	Trainings attended: RSPO P&C Training 2018.		
	Working experience: Observer RSPO_ SCS Global Services (USA). Auditor Consultant RA_ SCS Global Services (USA); Quality Consultant _ Free-Lance (Abidjan); QSE Assistant_ A&T Consulting (Abidjan); Auditor-Trainer _ Touton Negoce CI (Abidjan). Auditor consultant_ sustainable agriculture (Abidjan).		
Team member Name:	Maris Zundrag	Role:	ASI Team Lead - Remote
Team member Name:	Etienne Kuzong	Role:	ASI Team Member - Onsite

2.4 Total Time Spent on Evaluation

A. Number of days spent on-site assessing the applicant:	5
B. Number of auditors participating in on-site evaluation:	3
C. Additional days spent on preparation, stakeholder consultation, and post-site follow-up:	5
D. Total number of person days used in evaluation:	20

2.5 Assessment Plan

AUDIT DATES	18/10/2022 - 22/10/2022
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Date	Time	Location	Activities	Department/R esponsible	P&C Indicator	Auditor
16 th October	All day	Yaoundé – Abidjan	Travel			CW
17 th October	All day	Accra – Abidjan	Travel			DA
						JO
17 th October	All day	Abidjan – Grand- Bereby	Travel			Audit team
Day 1						
18 th October	8:30 am – 9:00 am	SOGB Main office	Opening Meeting: Introductions, client update, review audit scope, audit plan, intro/update to P&C RSPO standard and protocols.	Staff responsible	N/A	Audit team
	09:30 am – 17:30 pm	Villages	Stakeholder consultation <ul style="list-style-type: none"> ■ Village chief ■ Committee development ■ Community members 	Communities	1 – 2 – 3 – 4 – 6	CK DA LP
	09:15 am – 12:30 pm	Farm Visit of Estate: Farm, Workshop, Water point, Storage area, Workshop	Site verification <ul style="list-style-type: none"> ■ Best agricultural practices ■ Manuring, Harvesting, etc ■ Spraying, Clearing, etc ■ Workers interview ■ Safety and Health ■ Risk and health management ■ Identifying workplace hAC - AZards. ■ Workers interview 	Staff responsible - Workers	2 – 3 – 6 – 7	CW JO JB

			<ul style="list-style-type: none"> ■ Workshop ■ Water point ■ Stores 				
		Farm Visit of Estate: Boundarie, Waste storage area, Workshop	Site verification: <ul style="list-style-type: none"> ■ HCV / Conservation Area ■ Legal boundary ■ Solid wastes disposal (farms, warehouses) ■ Chemical / Pesticide / Fertilizer Stores and disposal ■ Workers interview ■ Workshop 	Staff responsible - Workers	2 – 3 – 6 – 7		
	12:30 pm - 02:00 pm	Lunch					Audit team
	02:00 pm - 04:30 pm	SOGB Main office	Stakeholder consultation <ul style="list-style-type: none"> ■ Contractors (ENTREPRISE BALLETT ; TIS (TROIS IMPACT SERVICE); GLOBAL MULTI-SERVICES) ; (GONTONAN MANDO SIMONE ; OUEDRAOGO HALIDOU ; OUEH EMILE ; SAMANDOULGOU ISSOUFOU ; BOSSOMKI KOUADIO AGOAH DOMINIQUE) 	Staff responsible - Workers	2- 6 -7	CW JO JB	
			Stakeholder consultation <ul style="list-style-type: none"> ■ Outgrowers (NPHP and SELCAPH-GB) 	Staff responsible	4 – 6		
			Stakeholder consultation <ul style="list-style-type: none"> ■ Occupational Health and Safety Sub-Committee 	Staff responsible	3 – 6		
	05:30 pm	End of day 1					
Day 2							
19 th October	07:30 am – 11:00 am	Farm Visit of Estate and housing: Farm, Nursery, Workshop	Site verification <ul style="list-style-type: none"> ■ Best agricultural practices ■ Manuring, Harvesting, etc ■ Spraying, Clearing, etc ■ Workers interview ■ Safety and Health ■ Risk and health management ■ Identifying workplace hAC - AZards. ■ Workers interview ■ Workshop ■ Stores 	Staff responsible - Workers	2 – 3 – 6 – 7	CK	

			<ul style="list-style-type: none"> ▪ Workers housing 			
11:00 am – 12:00 pm	SOGB Main office	Stakeholder consultation	<ul style="list-style-type: none"> ▪ Employee committee 	Staff responsible - Workers	1 – 2 – 3 – 4 – 6	
12:00 pm – 13:30 pm	Respective office	Stakeholder consultation	<ul style="list-style-type: none"> ▪ AVD 	Staff responsible	4 – 6	
07:30 am – 12:30 pm	Farm Visit of Estate: Boundarie, Waste storage área, Clinic/Dispensary, Storage area	Site verification	<ul style="list-style-type: none"> ▪ HCV / Conservation Area ▪ Legal boundary ▪ Solid wastes disposal (farms, warehouses) ▪ Chemical / Pesticide / Fertilizer Stores and disposal ▪ Clinic/Dispensary ▪ Workers interview ▪ Workshop 	Staff responsible - Workers	2 – 3 – 6 – 7	DA LP
07:30 am – 12:30 pm	SOGB Main office Grand-Bereby San Pédro	Stakeholder consultation	<ul style="list-style-type: none"> ▪ Sub-prefecture of Grand-Béréby ▪ Regional Director of Labour (Labour Inspection) San Pedro ▪ ARIEL / EGPAF San Pedro ▪ ONG ESPACE MAGIQUE COTE D'IVOIRE ▪ Gender committee 	Staff responsible	2- 6 -7	CW JO JB
12:30 pm - 02:00 pm	Lunch					Audit team
02:00 pm - 04:30 pm	SOGB Main office	Document review	<ul style="list-style-type: none"> ▪ Business plan ▪ Customary rights ▪ Procedures ▪ Communication and consultation ▪ Complaints and grievance mechanism / Request and response ▪ Land tenure ▪ Contributions to community development ▪ Management review 	Staff responsible	1 – 2 – 3 – 4 – 6 - 7	CK

			<ul style="list-style-type: none"> ■ Code of Ethics ■ Legal Compliance ■ DLW (CRSPO) 			
	02:00 pm - 04:30 pm	SOGB sites	<p>Document review</p> <ul style="list-style-type: none"> ■ Procedures ■ Document review EIA, SIA, HCV, SOPs ■ Water management plan ■ Waste management plan ■ HVC Assessment, ■ SOPs and records of environmental monitoring. ■ Pest management plan <p>Site verification</p> <ul style="list-style-type: none"> ■ Chemical / Pesticide / Fertilizer Stores and disposal ■ Clinic/Dispensary ■ Workers interview ■ Workshop 	Staff responsible - Workers	3 – 6 – 7	DA LP
	05:00 pm - 05:30 pm	SOGB Main office	<ul style="list-style-type: none"> ■ Presentation of findings Day 2 ■ Review of activities Day 3 	Staff responsible	All	Audit team
	05:30 pm	End of day 2				
Day 3						
20 th October	07:30 am - 11:00 am	Farm Visit of Estate, School and housing: Farm, Nursery, Workshop	<p>Site verification</p> <ul style="list-style-type: none"> ■ Best agricultural practices ■ Manuring, Harvesting, etc ■ Spraying, Clearing, etc ■ Workers interview ■ Safety and Health ■ Risk and health management ■ Identifying workplace hazards. ■ Workers interview ■ Workshop ■ Stores ■ Workers housing 	Staff responsible - Workers	2 – 3 – 6 – 7	CW – JO JB - CK
	11:00 am - 12:30 pm	Villages	<p>Stakeholder consultation</p> <ul style="list-style-type: none"> ■ Village chief ■ Committee development ■ Community members 	Communities	1 – 2 – 3 – 4 – 6	CK – DA - LP
	08:30 am - 12:30 pm	Mill	<p>Supply Chain- Mill MB Module</p> <p>Site Walk-through: Observe production process, weighbridge,</p>	Staff responsible - Workers	3.8	DA LP

			<p>storage facilities and critical control points, worker interview.</p> <p>Additional Document review</p> <ul style="list-style-type: none"> ■ Demonstration of legal entity ■ Roles and responsibility ■ Procedures/manual/SOP ■ Record of purchase – FFB ■ Record of sales – CPO ■ Palm trace transactions ■ Estimated tonnage ■ ERP system ■ Records of Goods In and Goods ■ RSPO logo & claims 			
12:30 pm - 02:00 pm	Lunch					Audit team
02:00 pm - 04:30 pm	Mill	<p>Physical inspection:</p> <ul style="list-style-type: none"> ■ Visit to Mill Effluent ■ Water sources and Water management ■ Waste management ■ Stores 	Staff responsible - Workers	2 – 3 – 6 – 7	CW JO JB	
02:00 pm - 04:30 pm	Crusher	<p>Supply Chain- Mill MB Module</p> <p>Site Walk-through: Observe production process, weighbridge, storage facilities and critical control points, worker interview.</p> <p>Additional Document review</p> <ul style="list-style-type: none"> ■ Demonstration of legal entity ■ Roles and responsibility ■ Procedures/manual/SOP ■ Record of purchase – FFB ■ Record of sales – CPO ■ Palm trace transactions ■ Estimated tonnage ■ ERP system ■ Records of Goods In and Goods ■ RSPO logo & claims 	Staff responsible - Workers	SCC	DA LP	
04:00 pm - 04:30 pm	SOGB Main office	<p>Document review</p> <ul style="list-style-type: none"> ■ Workers' contract files (HRD) ■ Workers' wages and benefits (HRD) 	Staff responsible - Workers	3 – 4 – 6	CK	

			Document review <ul style="list-style-type: none"> ■ Procedures ■ Water management plan ■ Waste management plan ■ SOPs and records of environmental monitoring. 	Staff responsible - Workers	3 – 6 – 7	CW JO JB
	05:00 pm – 05:30 pm	SOGB Main office	<ul style="list-style-type: none"> ■ Presentation of findings Day 2 ■ Review of activities Day 3 	Staff responsible	All	Audit team
	05:30 pm	End of day 3				
Day 4						
21 st October	07:30 am – 12:30 pm	SOGB Main office	Document review <ul style="list-style-type: none"> ■ Procedures ■ Document review EIA, SIA, HCV, SOPs ■ Water management plan ■ Waste management plan ■ HVC Assessment ■ SOPs and records of environmental monitoring ■ Pest management plan 	Staff responsible - Workers	2	DA PL CW JO JB
	07:30 am - 11:00 am	Farm Visit of Estate: Farm, Nursery, Workshop, - Housing and Schools	Site verification <ul style="list-style-type: none"> ■ Best agricultural practices ■ Manuring, Harvesting, etc ■ Spraying, Clearing, etc ■ Workers interview ■ Housing and Schools Site verification <ul style="list-style-type: none"> ■ Housing condition ■ Accessing to food ■ Accessing to water Waste disposal 	Staff responsible - Workers	2 – 3 – 6 – 7	CK
	11:00 am - 13:30 pm	Villages	Stakeholder consultation <ul style="list-style-type: none"> ■ Village chief ■ Committee development ■ Community members 	Communities	1 – 2 – 3 – 4 – 6	CK
	12:30 pm - 02:00 pm	Lunch				Audit team
	02:00 pm - 04:30 pm	SOGB Main office and sites	Document review <ul style="list-style-type: none"> ■ Procedures 	Staff responsible - Workers	2	DA PL CW

			<ul style="list-style-type: none"> ■ Document review EIA, SIA, HCV, SOPs ■ Water management plan ■ Waste management plan ■ HVC Assessment ■ SOPs and records of environmental monitoring ■ Pest management plan 			JO JB
			<p>Physical inspection:</p> <ul style="list-style-type: none"> ■ Water sources and Water management ■ Waste management ■ Stores ■ Workshop 	Staff responsible - Workers	2 – 3 – 6 – 7	
	02:00 pm – 04:30 pm	SOGB Main office	<p>Document review</p> <ul style="list-style-type: none"> ■ Workers' contract files (HRD) ■ Workers' wages and benefits (HRD) ■ Agric SOPs review ■ Replanting and New planting ■ Soil Management 	Staff responsible - Workers	3 – 6 – 7	CK
	05:00 pm – 05:30 pm	SOGB Main office	<ul style="list-style-type: none"> ■ Presentation of findings Day 4 ■ Review of activities Day 5 	Staff responsible	All	Audit team
	05:30 pm		End of day 4			
Day 5						
22 nd October	08:30 am – 09:30 pm	SOGB Main office	<p>Pre Closing meeting</p> <ul style="list-style-type: none"> ■ Convene with all relevant staff to summarize audit findings, potential non-conformities and next steps. 	Staff responsible	All	Audit team
	10:30 am – 12:00 am		<p>Closing meeting</p> <ul style="list-style-type: none"> ■ Convene with all relevant staff to summarize audit findings, potential non-conformities and next steps. 			
		12:00 pm	End of the audit			
From 23 rd October	All day	Audit team member return to their respective location				DA
						JO
						CW

2.6 Stakeholder Consultation (Including Previous Landowner/User)

In accordance with SCS protocols and the RSPO Standards, consultation and/or interviews with stakeholders including previous landowner/user are a component of the evaluation process. Public notification of all RSPO evaluations is conducted no later than one (1) month days prior to the on-site audit. Notification letters describing the upcoming audit are publicized on the RSPO website.

During all assessments SCS auditors will interview staff or workers onsite and key stakeholders as identified in the standard requirements. Should the auditor deem that an assessment merits further consultation with interested parties and affiliated groups, SCS reserves the right to conduct a more in depth stakeholder consultation prior to, concurrent with, or following the evaluation.

Comments made by stakeholders during consultations are recorded in the form of notes and later verified with the SOGB S.A. management for their response. Where any comment is found not to be in compliance with the requirement to the RSPO & Criteria for the Production of Sustainable Palm Oil (2018) * include Supply Chain requirement for mills, National Interpretation Ivory Coast June 2020, it has been captured as a finding in the report.

In all stakeholder meetings, representatives from the SOGB S.A. were not allowed to be present.

The table below summarizes stakeholders consulted during the assessment.

Summary of internal stakeholders consulted				
Type of Stakeholder		Number of Stakeholders notified	Number of Stakeholders consulted	
			Face-to-face	Remotely
1	Gender Committee	1	Yes	No
2	Workers Representatives	1	Yes	No
3	Occupational Health and Safety Sub-Committee	1	Yes	No

Summary of external stakeholders consulted				
Type of Stakeholder		Number of Stakeholders notified	Number of Stakeholders consulted	
			Face-to-face	Remotely
1	Smallholders	2	Yes	No
2	Placement firms	5	Yes	No
3	Subcontracting companies	3	Yes	No
4	State agencies	1	Yes	No
5	Local NGO / Association	4	Yes	Yes
6	Local Communities	13	Yes	No
7	Local authority	1	No	No

1	Stakeholder name:	Workers Representatives	Meeting date: (DD/MM/YYYY)	21/10/2022
Feedback: <i>(Please include any significant issues)</i>		<p>4 members attended the meeting.</p> <p>Auditor introduces himself, explains confidentiality and trust.</p> <p>There are 8 majors syndicates in SOGB. Last election was done in June 2021. Agreement between management to conduct meeting each two months was found. But last meeting was done 4 months ago due to absence of management staff. Next meeting is confirmed to be done in 26/10/22. Meeting records were available and kept by both parties. Participants explained some pending issue which under discussion with management such us:</p> <ul style="list-style-type: none"> • Workers career evolution; • Performance bonus for harvesters and FFB collectors; • Increasing of explanation request for workers in plantation area by the team leader; • Reason of resignation increased at the plantation level; • There are some activities done in Sunday and holidays but payment of workers are not recorded. <p>Participants were aware about the freedom of association and right to collective bargaining of the company. This policy were explained and publically available.</p> <p>Participants confirmed that company was not engaged in order to interfere with the formation or operation of registered unions/labour organisations or associations. They confirmed freely election of representatives for all workers under the supervision of the labour delegate. They may recommend more engagement from labour delegate during next election preparation.</p>		
Management Response:		SOGB Management confirms that all requests are currently addressed and discussed with the workers representative, if any. It will continue to engage with workers Representatives.		
Audit Team Finding:		Issues identified were addressed for this assessment. Continuous implementation and improvement will be further verified in the next assessment.		
2	Stakeholder name:	Gender committee	Meeting date: (DD/MM/YYYY)	19/10/2022
Feedback: <i>(Please include any significant issues)</i>		There is a gender committee existing with a number of 36 established by management made up of 12 women and 24 men. Their executive is composed of seven persons within the members.		

	<p>The mission of the committee is outlined in the document captioned “ENREGISTREMENT Comité de genre: Mission, composition et fonctionnement” referenced EN/RSPO/02 dated 11th October 2022.</p> <p>The role of the committee is as follow:</p> <ol style="list-style-type: none"> 1. Contribute to the fight against discrimination based on ethnicity, race, nationality, origin, religion, disability, sex, sexual orientation, gender identity, 2. Train women on their rights; provide assistance to victims of violence through counseling; and help to establish daycare centers in agricultural villages to facilitate their work after their maternity leave; 3. Ensure the prevention of sexual harassment and any other form of harassment and violence against women and vulnerable persons through awareness raising at all level of the workplace; 4. Ensure the protection of the reproductive rights of all people, especially women, through sensitization ; 5. Ensure implementation of the grievance mechanism (regarding abuse, harassment, and reproductive rights), which respects anonymity and protects complainants upon request ; 6. Record and address cases of violations of women's and vulnerable persons' rights; 7. Ensure that all appropriate measures are taken to ensure that staff are informed and trained in women's rights. 8. Ensure that all necessary measures are taken to inform and train staff women's rights and the rights of vulnerable persons. <p>The committee also have in place a gender committee program for the year 2022 with timelines and mentioned that they are supported financially by management to carried out their activities.</p> <p>The needs of the pregnant and breastfeeding mothers are also taken through sensitizations and evidence of report is sighted and captioned “PROCES VERBAL D’ECHANGES AVEC LES NOUVELLES MÈRES ET LEURS DROITS”.</p> <p>Furthermore, evidence of the sensitization done are:</p> <ul style="list-style-type: none"> • Sensitization conducted of the 19th April 2022 on the issues related to RSPO certification standard with 6 women present; <p>Sensitization conducted on the 12th June 2022 on the presentation of the committee and discussion on the sensitization plan with 38 participants.</p>			
<p>Management Response:</p>	<p>Management confirms that all claims will be addressed and discussed with the gender committee if any. It will continue to engage with gender committee.</p>			
<p>Audit Team Finding:</p>	<p>No issue found for during assessment from consultation. This will be further verified in the next assessment.</p>			
<p>3</p>	<p>Stakeholder name:</p>	<p>Djihimbo Village</p>	<p>Meeting date: (DD/MM/YYYY)</p>	<p>18/10/22</p>

<p>Feedback: <i>(Please include any significant issues)</i></p>	<p>Auditor introduces himself, explains confidentiality and trust, no names will be shared with the company. And apologize on the delay due to meeting in the previous village which was delayed too.</p> <ol style="list-style-type: none"> 1. The community complained that they had been displaced from their original lands and were currently disadvantaged by the lack of land for agricultural activities. They indicated that the increase in population has necessitated the need for more land for agricultural activities in order to be able to feed their families. Although this request has been raised in several of their meetings with the company, they are always told that the land will not be given to them. 2. Community also raised the issue of fishing, an activity they engage in to supplement their domestic needs. Their fishing areas extend to the plantations. However, since the company took over from the state, they have been prohibited from fishing in plantation waters. 3. They also raised the issue of restricted access to their sacred sites within the company's concession. From agreement with SOGB S.S., they indicated that they should provide to "Association des Villages Déplacés" the name and location of cultural sites or religious significance to them or to the needs of the community. 4. In the area of employment, the community indicated that although the company informs them of job openings via "Association des Villages Déplacés", this information arrives very late. This makes it difficult for the Chief to find a qualified person on such short notice. 5. Policies and procedures have been communicated at meetings. 6. Timeframe for handling complaints is known. 7. No case of violation of women.
<p>Management Response:</p>	<ol style="list-style-type: none"> 1. SOGB has the concession under land lease signed with the Ivorian State, which remains the owner of the land. It is therefore not up to SOGB to respond to this claim. This point has been discussed many times and has recently been included in the last addendum to the Memorandum of Understanding signed by all the representatives of the "Association des Villages Déplacés" villages and SOGB on October 25, 2021. The boundaries of the concession have never been moved since the creation of the company. 2. Djihimbo has never made a request to SOGB regarding fishing within its concession. This village is not crossed by a river that extends into the concession, nor is it located near a body of water within SOGB's boundaries. If the villagers of Djihimbo wish to fish or hunt within SOGB protected forests near this village, it is prohibited (HCV zone and national legislation). 3. Meeting was done by SOGB and all representatives of the AVD villages, including Djihimbo, where it is stated that the AVD villages and SOGB have yet to list the remaining active sacred sites affected by this request. 4. Communication of job opportunities at SOGB is made to the AVD villages at the same time as they are published in other communication channels, and is subject to the same response time.

Audit Team Finding:		Issues identified were addressed for this assessment. Continuous implementation and improvement will be further verified in the next assessment.	
4	Stakeholder name:	Trahie Village	Meeting date: (DD/MM/YYYY) 18/10/22
Feedback: <i>(Please include any significant issues)</i>		<p>Auditor introduces himself, explains confidentiality and trust, no names will be shared with the company.</p> <ol style="list-style-type: none"> 1. Community has a relationship with the company via AVD, which is the result of communication and engagement. 2. A boundary demarcation was conducted to confirm the legal boundaries of the company's concession. Although the work is complete, the results of the demarcation exercise have not been communicated to the community, although they have made several attempts to obtain one from the company. 3. Issue of relocation of the community was raised, but no recognition was given to their sacred sites. The sacred sites are within the company's concessions (rubber), but visiting these sites has been prohibited. 4. In the area of employment, the community indicated that although the company informs them of job openings via AVD, this information arrives very late. This makes it difficult for the Chief to find a qualified person on such short notice. 5. Policies and procedures have been communicated at meetings. 6. Timeframe for handling complaints is known. 7. No case of violation of women. 	
Management Response:		<ol style="list-style-type: none"> 3. Meeting minutes signed by SOGB and all AVD village representatives regarding SOGB boundary refresh. All the boundary survey reports have been signed, but the official ceremony has not yet taken place. SOGB has committed to organizing this ceremony in front of the administrative authorities which is still pending due to administration procedure. 4. Meeting was done by SOGB and all representatives of the "Association des Villages Déplacés" villages, including Jihimbo village, where it is stated that the "Association des Villages Déplacés" villages and SOGB have yet to list the remaining active sacred sites affected by this request. 5. Communication of job opportunities at SOGB is made to the "Association des Villages Déplacés" villages at the same time as they are published in other communication channels, and is subject to the same response time. 	
Audit Team Finding:		Issues identified were addressed for this assessment. Continuous implementation and improvement will be further verified in the next assessment.	
5	Stakeholder name:	Heke Village	Meeting date: (DD/MM/YYYY) 20/10/22

<p>Feedback: <i>(Please include any significant issues)</i></p>	<p>Auditor explains confidentiality, no names will be shared with the company.</p> <ol style="list-style-type: none"> 1. Policies and procedures have been communicated at meetings. 2. Timeframe for handling complaints is known. 3. Feedback from the results of the boundary refresh process has not yet been completed. 4. The village's water supply is provided by traditional wells. The village has expressed the desire to have a water tower at SOGB. 5. Employment opportunities have begun to be communicated via AVD, but they arrive very late. This does not give the village the appropriate time to prepare the files of potential candidates. 6. No case of violation of women. 7. A boundary demarcation was conducted to confirm the legal boundaries of the company's concession. Although the work is complete, the results of the demarcation exercise have not been communicated to the community, although they have made several attempts to obtain one from the company. 8. Issue of relocation of the community was raised, but no recognition was given to their sacred sites. The sacred sites are within the company's concessions (rubber), but visiting these sites has been prohibited. 9. SOGB use gendarmery force to remove electricity meter for people who refused to paid their electricity invoice.
<p>Management Response:</p>	<ol style="list-style-type: none"> 3. and 7. Minutes of meeting signed by SOGB and all AVD village representatives, regarding SOGB boundary refresh. All the boundary survey reports have been signed, but the official ceremony has not yet taken place. SOGB has committed to organizing this ceremony in front of the administrative authorities which is still pending due to administration procedure. 4. The borehole has already been constructed in Héké Village by SOGB from the community project budget according to SOGB-AVD Memorandum of Understanding. The water tower can be built on the same budget, upon request of the AVD. 5. Communication of job opportunities at SOGB is made to the AVD villages at the same time as they are published in other communication channels, and is subject to the same response time. 8. Meeting was done by SOGB and all representatives of the AVD villages, including Jihimbo village, where it is stated that the AVD villages and SOGB have yet to list the remaining active sacred sites affected by this request. 9. Gendarmery force has been only use for the security of SOGB agent during this process. Indeed, previous SOGB agents sent were threatened in the village by concerned community members during the assigned operation.
<p>Audit Team Finding:</p>	<p>Issues identified were addressed for this assessment. Continuous implementation and improvement will be further verified in the next assessment.</p>

6	Stakeholder name:	Batcha Village	Meeting date: (DD/MM/YYYY)	18/10/22
Feedback: <i>(Please include any significant issues)</i>		<p>Auditor explains confidentiality, no names will be shared with the company.</p> <ol style="list-style-type: none"> 1. Policies and procedures have been communicated at meetings. 2. Timeframe for handling complaints is known. 3. Village was present at the demarcation sessions by SOGB. There are no land conflicts with SOGB following the boundary refreshment and demarcation. Batcha is still in favor of clarifying the boundaries between village lands. 4. Water supply to the village is done by traditional wells located at the borders and in low altitude. This is because the village is located on an elevated site. 5. Employment opportunities have begun to be communicated via AVD, but they arrive very late. This does not give the village the appropriate time to prepare the files of potential candidates. 6. No case of violation of women. 7. Village expressed dissatisfaction with the lack of land delineation with the village of Kako. This is especially true since the village and its neighbor are on the same budget line for grants. Because of this dispute between the two neighbouring villages, the projects desired by Batcha have not yet been implemented. Batcha wants the budget to be shared. 8. AVD does not assume its role as mediator and arbitrator in the conflict between Batcha and the neighboring village of Kako. 		
Management Response:		<ol style="list-style-type: none"> 3. Minutes of meeting signed by SOGB and all AVD village representatives, regarding SOGB boundary refresh. All the boundary survey reports have been signed, but the official ceremony has not yet taken place. SOGB has committed to organizing this ceremony in front of the administrative authorities which is still pending due to administration procedure. 5. Batcha and Kako Village share the same budget for community projects resulting from SOGB-AVD Memorandum of Understanding. It is up to these two villages to agree on the Batcha water supply project, which can then be planned under this budget. 6. Communication of job opportunities at SOGB is made to the AVD villages at the same time as they are published in other communication channels, and is subject to the same response time. 		
Audit Team Finding:		Issues identified were addressed for this assessment. Continuous implementation and improvement will be further verified in the next assessment.		
7	Stakeholder name:	Kako Village	Meeting date: (DD/MM/YYYY)	18/10/22

<p>Feedback: <i>(Please include any significant issues)</i></p>	<p>Auditor explains confidentiality, no names will be shared with the company and apologize on the delay due to meeting in the previous village which was delayed too.</p> <ol style="list-style-type: none"> 1. Relationship with SOGB only concerns the 7 former villages that have had their land taken away by the State since 1974 and have been evacuated. 2. Policies and procedures have been communicated at meetings 3. All the minutes of the meetings were never transmitted to the village although it made several times the request. 4. Village is aware of the complaint procedure and the timeframe for handling complaints is known. 5. A boundary demarcation was conducted to confirm the legal boundaries of the company's concession. Although the work is complete, the results of the demarcation exercise have not been communicated to the community, although they have made several attempts to obtain one from the company. 6. Rivers (Hôrô, Kaho, Tarê) are polluted by SOGB. Lake Kwo, which belongs to the village and is located in SOGB concession, is polluted by SOGB. 7. Residents of Kako are no longer able to fish. 8. Employment opportunities have begun to be communicated via AVD, but they arrive very late. This does not give the village the appropriate time to prepare the files of potential candidates. 09. No case of violation of women. 10. Village no longer has space to grow and cultivate the land. SOGB has cut down crops near the village. This is a good opportunity to give the village space to cultivate the land and feed itself. 11. In 1997, SOGB declassified approximately 37 ha for use by third parties on the space it claims to have rented from the State. However, it refused to do so for the village. 12. SOGB imposes projects on the village. SOGB does some things just for fun. 13. Village claims that the 1974 accompanying measures were never respected despite the donations that SOGB made. 14. After the first 5 years of the AVD agreement, no further community projects can be realized. It is time for the ex-villages to receive their rightful due. 15. Since 2016, the village has not benefited from a project because SOGB is acting out of paternalism on what is not rightfully theirs. This is the sheet metal project. 16. SOGB is expected to leave a 4 km living space between itself and the village. 17. Village has been subjected to deductions from its budget for aid actions that it has submitted to SOGB without information or consent (Kako Bridge, Platform of the antenna, SOGB sign for social actions). 18. Village has sacred sites that have not been active since the creation of the first plantations by the state. However, these sites are known and villagers would like to see these sites identified and accessed.
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<p>Management Response:</p>	<p>5. Minutes of meeting signed by SOGB and all AVD village representatives, regarding SOGB boundary refresh. All the boundary survey reports have been signed, but the official ceremony has not yet taken place. SOGB has committed to organizing this ceremony in front of the administrative authorities which is still pending due to administration procedure.</p> <p>6. Kako's geographical location is upstream of the rivers mentioned in their grievance and therefore SOGB's activities cannot pollute them (see the results of the surface water analysis).</p> <p>7. Artificial lake of SOGB is exclusively used by the inhabitants of Kako for fishing.</p> <p>8. Communication of job opportunities at SOGB is made to the AVD villages at the same time as they are published in other communication channels, and is subject to the same response time.</p> <p>10. SOGB occupies the concession under land lease signed with the Ivorian state, which remains the owner of the land. It is therefore not up to SOGB to respond to this claim. The boundaries of the concession have never been moved since the creation of the company.</p> <p>11. Case fo 37 hectares were treated in the same way as the encroachments of local residents on the concession noted during the refreshment of the boundaries and installation of markers (see encroachment report).</p> <p>12. SOGB-AVD Memorandum of Understanding stipulates that the annual budget allocated to AVD villages is to be used primarily to fund community projects. This is also the case for cluster villages such as Kako, where representatives of the different entities must agree among themselves.</p> <p>13. SOGB is not aware of these accompanying measures because it did not inherit any specifications (see minutes of the meeting of Thursday, April 28, 2016 of the four tribes with the CEO of SOGB). If Kako can provide the specifications SOGB will become aware of its contents.</p> <p>14. SOGB-AVD MOU stipulates that the annual budget allocated to the AVD villages is to be used primarily to finance community projects expressed by the people. The MOU does not state that after the first five years, community projects must cease to be funded in favor of individual projects. This reading is erroneous and self-serving. Community development needs have been expressed, which must be carried out for the benefit of the various entities of Kako Village, which is a cluster village.</p> <p>15. Proposal of projects to be funded is the responsibility of each village in a concerted manner. The choice must be validated by the AVD office and by SOGB for implementation, taking into account the priority given to community development projects. Contrary to what Kako thinks, it is by consensus that SOGB-AVD Memorandum of Understanding was put in place. Budgets allocated to villages should not be considered as money owed to individuals who do not have to justify its use. While Kako's cumulative unused budget is 30 million CFA francs, SOGB has taken the position that it will not accept funding for the purchase of sheet metal for individuals when community projects such as drinking water exist and have been expressed by entities that are part of Kako village.</p>
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	<p>16. Again, this is a misreading. SOGB is a responsible and civic-minded company that legally assumes its responsibilities towards the State and fulfills its commitments with its partners. There is no legal obligation for SOGB to do what it does. This protocol is the result of an opening with the neighboring villages in a framework of mutual exchange and support for their development.</p> <p>17. It will be important for Kako to provide SOGB with the specifications for information in order to become aware of its contents.</p> <p>18. For the construction of the Kako bridge located on a national road, the total cost of which was 21,000,000 FCFA, SOGB donated 10,000,000 FCFA and the difference was charged to the village budget.</p> <p>For the platform and the sign, the SOGB MD had made a donation of ten million FCFA to all the villages in the form of a budgetary extension and the share of the village of KAKO was used for the realization of these projects. For the platform, for example, an antenna has been installed and generates rent for the village; this is the argument that was used at the time.</p>				
Audit Team Finding:	Issues identified were addressed for this assessment. Continuous implementation and improvement will be further verified in the next assessment.				
8	Stakeholder name:	Grand-Djoro Village	<table border="1"> <tr> <td>Meeting date: (DD/MM/YYYY)</td> <td>18/10/2022</td> </tr> </table>	Meeting date: (DD/MM/YYYY)	18/10/2022
Meeting date: (DD/MM/YYYY)	18/10/2022				
Feedback: <i>(Please include any significant issues)</i>	<p>During the consultations, the community indicated they have no Land conflict with the company. However, activities of the company is affecting their routine life activities. They cited the drifting of chemicals and effluents from the plantations into the Dodo river. Although, the community has a dugout well in the village, they still use water from the well and as such the pollution of the waterbody is of great concern to them.</p> <p>They also stated that the company has dug canals in the plantations which is filled with mill effluents and or water. These effluents and water sometimes overflows their banks and ends up flooding their farms there by affecting their food supply. Although they have made several complaints to the company through the ADV, there has not been any response.</p>				
Management Response:	<p>No comment. To remedy this situation, SOGB regularly clears the bed of the DODO. The phenomenon of flooding observed in recent years is not limited to SOGB, the rainy seasons are currently longer, is it not climate change? As a proof, even the areas upstream of SOGB suffer from flooding. However, SOGB will continue to engage communities.</p>				
Audit Team Finding:	Issues identified were addressed for this assessment. No effluent was discharged directly to water. Mill effluents are treated in the lagoon far from the water sources. Reviewe of water analysis result and water sampling point assure compliance. Continuous implementation and improvement will be further verified in the next assessment				

9	Stakeholder name:	Oueoulo Village	Meeting date: (DD/MM/YYYY)	18/10/2022
Feedback: <i>(Please include any significant issues)</i>		<p>They started the meeting by initially indicating they have nothing since all their complaints made from the last audit are the same. No one came to engage them on the issues they raise during the previous audit and as such nothing has changed. They claim to have land conflict with the company because SOGB has acquired about 34,000 ha of their land and there isn't enough for farming or accommodate population increase. They acknowledge SOGB acquired the land through negotiations with the government, however, they are not in favour of that system. Although, they are hoping to meet the government through the sector minister, however, SOGB must facilitate such meetings because they acquired the land from the government.</p> <p>They also complain of pollution of the Dodo river through discharge of effluent from the mill. They have raise several complaints to the company but there has not been any positive response.</p>		
Management Response:		No comment. However, SOGB will continue to engage communities.		
Audit Team Finding:		<p>During the previous audit, although the community acknowledge land for SOGB operations were legally acquired from the government, they raise some issues of concern and were looking forward to positive responses from the company.</p> <p>When management was made aware of the concerns from the community, they indicated that they will continue to engage with community to ensure timely feedback. However, this was not done as confirmed during the community engagements and debriefing with management on the 19/10/2022. But from meeting records review, discussion regarding additional social projects to be done were initiated and still on-going to be agreed with a define timeline between SOGB S.A. and the community.</p>		
10	Stakeholder name:	Klotou village	Meeting date: (DD/MM/YYYY)	20/10/2022
Feedback: <i>(Please include any significant issues)</i>		<p>Generally, they have a good relationship with the company. The company acquired the land lease from government and the lease covers a period of 99 years. Although the land demarcation was based on the lease agreement, it was observed that the company has encroached on some community land while the community has also encroached on some company land. There has been a number of engagement with the affected communities and the company is yet to fix a date to conclude on the issue.</p> <p>Currently, food access is a major problem because of the unavailability of land. However, they have no evidence of water pollution although they have small streams in their areas. Their main source of water is dug out wells.</p> <p>Their main concerns have to do with announcements for employment. Such announcement comes late and as such before they could apply, the appoint date will have elapse. They also complained about an agreement they had with the company on the social benefits to the communities. It was agreed that in the first 5 years the company</p>		

	will invest in community projects however, after the five years, the funds will be given to the communities to decide on their own developmental projects. This has not been the case even though the first five years has fully elapsed		
Management Response:	No comment. However, SOGB will continue to engage communities. No land issue was raised from HCV study and during Environmental and Social Audit conducted. Communication of job opportunities at SOGB is made to the AVD villages at the same time as they are published in other communication channels, and is subject to the same response time.		
Audit Team Finding:	Issues identified were addressed for this assessment. Continuous implementation and improvement will be further verified in the next assessment.		
11	Stakeholder name:	Tekelbo village	Meeting date: <i>(DD/MM/YYYY)</i> 20/10/2022
Feedback: <i>(Please include any significant issues)</i>	<p>They raised issues of land conflict because the company has encroached on to their land. Some time back, the company undertook a mapping of their legal boundary limits. The community was told the company is only marking for fire buffers only to realize the company intends to plant in these areas. They resisted but SOGB brought in the military to intimidate them.</p> <p>Through meetings with the company in the presence of the ADV, they have requested for a 4 km redrawal by the company from the current boundary. These areas will be used by the communities for crop farming as they currently face food shortages from the unavailability of land for farming.</p> <p>They also indicated that currently the community has two dugout wells with pumps. One was provided by government and the other by SOGB. The pump from SOGB is faulty and although complaint has been sent, the company is yet to get it repaired. Also, they used to fish in the Gnegbagbo river but has been stopped by the company. The community mention of HCV 6 such as sacred forest and rivers with SOGB concessions. They indicate they have been cut off from these areas and are not allowed to perform routine visits and perform rituals as was done by their forefathers.</p>		
Management Response:	No comment. SOGB was a State plantation before privatization. All negotiation was done previously by the State. Since privatization, SOGB S.A. has land titles from government since many years ago and paid tax to the State based on that. However, SOGB will continue to engage communities via consultation and social projects agreed with AVD "Association des villages Déplacés".		
Audit Team Finding:	Review of the company's HCV report indicates there are sites of cultural and historical importance which occur in the plantation concession and as such recommends that these sites be identified and where possible preserved. Meeting was done by SOGB and all representatives of the AVD villages, including Jhimbo village, where it is stated that the AVD villages and SOGB have yet to list the remaining active sacred sites affected by this request. Land titles and tax payment evidence were reviewed. Social project summary was also reviewed.		

		Evidence of communicating this to the communities must be made availableh	
12	Stakeholder name:	AVD association - Association des Villages Déplacés (AVD)	Meeting date: (DD/MM/YYYY) 19/10/22
Feedback: <i>(Please include any significant issues)</i>		<p>Auditor explains confidentiality, no names will be shared with the company. Auditors explained the context of the RSPO program including certification process from the initial certification. Auditor explained that evidence for all allegation will be necessary to establish compliance of SOGB on RSPO P&C requirements.</p> <p>4 members of AVD board were present. General Secretary presented the history of AVD and actual activities. Main activites are:</p> <ul style="list-style-type: none"> • Organize the claims of local residents between SOGB and the Administration. • Ensure the follow-up of the signed agreement protocol. • Arbitration with the populations and between the populations and SOGB. <p>1. SOGB policies have been communicated and provided with copies.</p> <p>2. Complaint management procedures explained. Mechanisms known and implemented. However, some feedback received from Heke when SOGB use gendarmery force to remove electricity meter for people who refused to paid their electricity invoice. Direct discussion has been done between both parties. But AVD board was not invited during that meeting.</p> <p>3. No list of sacred sites received from communities although they have been informed to shared this list with ADV board.</p> <p>4. Social projects and various issues:</p> <ul style="list-style-type: none"> • Oueoulo village: There is demographic pressure. Discussion between SOGB and the village are still on-going regarding additional area to be released. However, this action will be only the responsibility of the local administration and the State. • Batcha village: Batcha have not benefited of social projects because they are on the same budget of Kako village. • Kako village: Since 2016, village requested sheet-metal as social project. Agreement to this project was not agreed by SOGB because distribute sheet-metal to a party of the community member is not a social project and may not benefit to the community. From this year until today, Kako village member refused to propose any others social projects except sheet-metal. There is a discussion on-going between SOGB and Kako village representative regarding this situation. 	
Management Response:		No comment. However, SOGB will continue to engage with AVD and commnities.	
Audit Team Finding:		Issues identified were addressed for this assessment if any. Continuous implementation and improvement will be further verified in the next assessment.	

13	Stakeholder name:	Cooperatives and Smallholders	Meeting date: (DD/MM/YYYY)	18/10/22
Feedback: <i>(Please include any significant issues)</i>		<p>Auditor explains confidentiality, no names will be shared with the company.</p> <p>Cooperatives and smallholders have contract signed with SOGB S.A. They are aware of the ethical policy. The cooperatives and the smallholders also confirmed that they meet with the company annually for training from SOGB smallholder staff members.</p> <p>They also explained that they have Mutually agreed Grievance Resolution System with the company. In this system, whenever they have any complaint, they first report to the company monitors, if they do not get solution, they scale it to the management).</p> <p>FFB pricing is done at the national level by the National association of oil palm producer and price is monthly shared with them and explained. According to them, SOBG monitors come to them and discuss issues with them concerning their views which in a way allows them to be involved in decision taking concerning their work with the company.</p> <p>They also confirm having contractual agreement with the company and having their own copy of the agreement. According to the cooperatives and the Smallholders, sale of their produce to the company starts with the weighing at the Weighbridge, the a ticket is taken to the Accounts Department of the company to get a cheque or give bank accounts. Payment is them made through the bank. Payment at most takes 4 days.</p>		
Management Response:		No comment. However, SOGB will continue to engage with cooperatives and smallholders.		
Audit Team Finding:		Continuous implementation and improvement will be further verified in the next assessment.		
14	Stakeholder name:	Contractors	Meeting date: (DD/MM/YYYY)	18/10/22
Feedback: <i>(Please include any significant issues)</i>		<p>Auditor explains confidentiality, no names will be shared with the company.</p> <p>Local contractors and Serviced Providers confirmed that the company educate them on RSPO, its expectations of contractors among other training. During such trainings contractors confirmed they are given documents on the company’s SOPs such as health and safety, Environmental health and safety plan, policies among other for example, Contractors had a copy of the PHSSE (HSE PLAN) of 01/11/20220.</p> <p>Also before signing contracts with the company, they are given the permit of contract and the company explains to them their obligations including legal. For example, according to the contractors they cannot employ workers of less than 18 years.</p> <p>Labour contractors explained that in term of contract payments, they are paid according to the contact sum at the end of the month, so they also give labour services as contract to workers. These include: Weeding/slashing contract, pruning.</p>		
Management Response:		No comment. However, SOGB will continue to engage with contractors.		

Audit Team Finding:		Continuous implementation and improvement will be further verified in the next assessment.		
15	Stakeholder name:	Labour delegate – San Pedro	Meeting date: (DD/MM/YYYY)	20/10/2022
Feedback: <i>(Please include any significant issues)</i>		<p>Auditor explains confidentiality, no names will be shared with the company. The company has a very good communication with the Delegation.</p> <p>No major case against illegal firing were registered. Regular control of the health and safety committee activities is done Required verification by state office were done and results were kept available. SOGB follows recommendation and action plan. No majors' issues were raised. The delegate mentioned that a manager has been fired recently, but the delegation was informed because SOGB needed an authorization due to their privileged status</p>		
Management Response:		No comment. However, SOGB will continue to engage with local administration.		
Audit Team Finding:		No issue found for during assessment from consultation. This will be further verified in the next assessment.		
16	Stakeholder name:	NGO / ESPACE MAGIQUE COTE D'IVOIRE	Meeting date: (DD/MM/YYYY)	20/10/2022
Feedback: <i>(Please include any significant issues)</i>		<p>Meeting was done remotely and questions were addressed to NGO Manager. Auditor explains confidentiality, no names will be shared with the company. Auditor explained that evidence for all allegation will be necessary to establish compliance of SOGB on RSPO P&C requirements.</p> <p>ESPACE MAGIQUE COTE D'IVOIRE maintains credible, collaboration with SOGB. NGO activities covers Protection, promotion and defense of human rights in general, in particular the protection of vulnerable people (children, women and elderly people). Communication is maintained and SOGB participate to its activities by supporting. Children right and the fight against child labor in the plantations.</p>		
Management Response:		No comment. However, SOGB will continue to engage with ESPACE MAGIQUE COTE D'IVOIRE.		
Audit Team Finding:		No issue found for during assessment from consultation. This will be further verified in the next assessment.		
16	Stakeholder name:	HSE Committee	Meeting date: (DD/MM/YYYY)	18/10/2022

<p>Feedback: <i>(Please include any significant issues)</i></p>	<p>The HSE Committee explained that it is mandatory for companies with more than 50 workers to have HSE committee in place as part of improving improved the HSE of workers. The committee is an office with representation of workers for each sector/department. As required by the law, the representatives are elected by the workers themselves so that the concerns of the workers can be brought to the committee. Election of representatives started in 2022 because before that that it was realized that the concerns of workers were not reaching the committee level. This is a national law. The committees work overlap with certain works of HSE The overall responsible person for HSE is the Director General.</p> <p>Per the legislation, the committee should have an annual programme which should be approved by the Director General. The Committee is also supposed to give a report on the progress of the implementation of its programme in an annual report that is sent the national authority CNPS.</p> <p>The committee meets every quarter of the year to discuss H&S of workers. From such meetings, the receive and make report on labour, accidents and the concerns of workers among others. During these quarterly meetings workers have the opportunity to present the concerns of health and safety.</p> <p>The committee also has developed an action plans from the other committees. Now the HSE committees minutes are displayed at the various noticeboards and also shared through emails. Some agenda item of the committee’s meetings are mandatory. For example, accidents, concerns of workers etc.</p> <p>The committee carry out visits from time to time to the field and ask question. The HSE Committee indicated that their priority is to ensure that accident is reduced. According to the committee, major and numerous accidents that occur are in the palm plantation, mostly from slashing and pricks by palm fronds though these are not severed. Severe accidents are in the Mill but these are not often. Whenever there is a major accident, a committee goes to the field to do investigation and based on the results give recommendations.</p> <p>Based on the continuous improvement, a report is made every month and sent to the various departments. The committee indicated to have conducted the election of their representative only a month to the audit and therefore will require time to implement their activity plan and report on it.</p>
<p>Management Response:</p>	<p>No response required.</p>
<p>Audit Team Finding:</p>	<p>Continuous implementation and improvement will be further verified in the next assessment.</p>

The table below summarizes Previous Landowner/User consulted during the assessment.

Summary of previous Landowner/User consulted							
	Name of Previous Landowner/User*	Total Land Area (ha)	Location of land or Estate	# of Years land has been leased	Has the land been leased based on Agreement (FPIC etc?)		Compliance based on consultation
					Yes	No	
1	N/A	N/A	N/A	N/A	<input type="checkbox"/>	<input type="checkbox"/>	Not Applicable
Previous Landowner/User Comment							
	Comment	N/A because SOGB plantation was an existing plantation. No new land acquisition were noted since the initial certification audit.					
	Management Response	N/A because SOGB plantation was an existing plantation. No new land acquisition were noted since the initial certification audit.					
	Audit Team Response	N/A because SOGB plantation was an existing plantation. No new land acquisition were noted since the initial certification audit.					

2.7 Next Surveillance Visit

In accordance with RSPO timing protocols, the next audit of Company will take place on **02/10/2023**.

3. Assessment Findings

3.1 Process of Determining Conformance

The RSPO Standard consists of principles and the performance indicators that elaborate each criterion. The standard includes verifiers to assess conformance to the standard within the appropriate local legal and regulatory context.

Consistent with SCS evaluation protocols, the audit team collectively determines whether or not the organization is in conformance with every applicable requirement of the RSPO Standard. Each instance of nonconformity must be evaluated to determine whether it constitutes a critical or minor nonconformity. Nonconformity reports (NCRs) are issued for every instance of nonconformity to the standard. Critical and minor nonconformities require corrective actions to be taken by the company to address the root cause of the nonconformity.

Interpretations of Critical Nonconformities, Minor Nonconformities and Opportunities for Improvement (OFIs)

Critical Nonconformities: The RSPO certification standards highlight certain requirements against which the auditor will issue a critical nonconformity if no evidence of conformance is found. These indicators are clearly identified in the reporting checklist.

For all other indicators, the generic descriptions below apply:

A *critical nonconformity (Major NC)* results in (or is likely to result in) a fundamental failure to achieve the objective of the relevant requirement within the scope of the evaluation. Such fundamental failure is indicated by a nonconformity which continues over a long period of time, is repeated or systematic; affects a wide range of production; or is not corrected or adequately responded to by the responsible managers once they have been identified.

A *minor nonconformity (minor NC)* is issued when: it is a temporary lapse; it is unusual/non-systemic; the impacts of the nonconformities are limited in their temporal and organizational scale; and it does not result in a fundamental failure to achieve the objective of the relevant requirement.

Opportunity for Improvement (OFI): These are situations where the evidence observed indicates a requirement has been effectively implemented, but based on auditor experience and knowledge, additional effectiveness or robustness might be possible with a modified approach. It can be, but is not necessarily, an item that will lead to a future nonconformity if not addressed. Corrective actions for OFIs are voluntary and do not affect the standing of the certification.

3.2 Compliance Summary

The table below summarizes the results of the audit, listing all instances of nonconformity with the standard and opportunities for improvement noted by the audit team. Full descriptions of each nonconformity are located in Sections 3.3 and 3.4. For detailed descriptions of all the auditor’s findings, please see the appropriate supporting documentation.

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	Critical Nonconformities	Nonconformities	Opportunities for Improvement (OFIs)	Total # findings
Principle 1: Behave Ethically and Transparently	1.1.4 (C)	1.1.5	-	2
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	-	2.1.3	-	1
Principle 3: Optimise productivity, efficiency, positive impacts and resilience (Includes IP and/or MB Module)	3.6.2 3.8.17	-	3.7.2	3
Principle 4: Respect Community and Human Rights and Deliver Benefits	4.2.3 (Upgrade NC)	-	4.8.1 (C)	2

Principle 5: Support Smallholder Inclusion	-	-	-	0
Principle 6: Respect Workers Rights and Conditions	6.2.3 (C)	6.5.4 6.7.2	6.2.4 (C)	4
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	7.2.10 (C) 7.2.8 (Upgrade NC)	7.3.2 7.12.5 7.12.6 7.12.7	-	6
Systems Document	-	-	-	0
Rules on Market Communication and Claims (2019)	-	-	-	0
Total	7	8	3	18

3.3 Previous Audit Nonconformities

Previous Year Non-Conformity Status				
NC #/ OFI #	Indicator	Status	Date Closed (DD/MM/YYYY)	Comments
ICA.01	2.3.1	Closed	12/11/2021	Evidence provided is adequate to address the NC.
ICA.02	3.6.2	Closed	12/11/2021	Evidence provided is adequate to address the NC.
ICA.03	6.2.3	Closed	12/11/2021	Evidence provided is adequate to address the NC.
ICA.05	6.2.6	Closed	12/11/2021	Evidence provided is adequate to address the NC.
ICA.01	2.3.1	Closed	12/11/2021	Evidence provided is adequate to address the NC.
ASA1 2021 4	4.2.3	Closed	10/01/2023	Upgraded to Critical NC during ASA2.
ASA1 2021 5	7.2.8	Closed	22/10/2022	Upgraded to Critical NC during ASA2.

Finding: ASA 1 2021 5	
Select one:	<input type="checkbox"/> Critical NC <input checked="" type="checkbox"/> NC <input type="checkbox"/> Observation <input type="checkbox"/> NC (upgraded Minor NC)
NC/OBS issued to (when more than one site/member):	
Deadline:	<input type="checkbox"/> Pre-condition to certification <input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):
Mode of NC closure	<input checked="" type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC
Standard Reference	RSPO PnC 2018 NI Ivory Coast - 7.2.8: All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.
Non Conformity: SOGB has a procedure for the disposal of empty pesticide containers Ref P/DG/DDD/02 dated 20/04/20 revision 0. SOGB has a separate warehouse to store chemical containers and other waste it produces. A visit to the waste storage area shows that the different types of waste are well separated and that there are signs for each type of waste. Waste is disposed of every three months by a certified waste management company called ENVIPUR. The waste reporting log has been revised. During a field visit to the waste storage room, it was observed that parts of the floor are wet with rainwater and algae from leaks in the ceiling. The resulting slippery floor may pose a contamination risk to any worker visiting the site.	
Evidence: <ul style="list-style-type: none"> • Procedure for the disposal of empty pesticide containers Ref P/DG/DDD/02 dated 20/04/20 revision 0. • Observation during the visit of the storage place of empty pesticide containers. 	
Corrective Action Request: <i>NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.</i>	
Root Cause Analysis	Condition of the roof of the landfill and the risk of storm water runoff were not considered in the HSE inspection criteria.
Correction(s)	<ul style="list-style-type: none"> • Seal leaks in the roof of the landfill. • Clean the floor to eliminate the risk of falls. • Include the roof condition, the condition of the landfill floor and the risk of storm water runoff in the HSE inspection form.
Corrective Action Implemented (including any evidence submitted)	<ul style="list-style-type: none"> • Conduct scheduled inspections of waste storage facilities using the updated form, including the criteria for monitoring roof condition, facility soil condition, and risk of stormwater runoff. • Implement corrective actions, if any, if non-compliance is identified after inspection of the waste storage area.
Company Representative (Name and Title)/ Date of Response:	ZEDIA JEAN-ROLAND, Head of Sustainable Development Department 06/12/2021

SCS Lead Auditor review <i>(including any evidence reviewed)</i>	SOGB S.A. provided as evidence: <ul style="list-style-type: none"> - Inspections of waste storage facilities record date on 03/12/2021 using form named EF301 - FORMULAIRE POUR INSPECTIONS HSE ET RSPO – Revision 6 of 25/06/20. - Reparation request of the roof of waste storage facility date on 10/11/21. - Visual observation and field visit confirm compliance during ASA2.
Status of NC:	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> <i>Other decision (refer to description above)</i>
SCS Representative (Name and Title)/ Date Accepted:	Carmen Wandja, Lead Auditor 22/10/22

3.4 New Nonconformities

Finding: ASA 2		2022	1
Select one:	<input checked="" type="checkbox"/> Critical NC <input type="checkbox"/> NC <input type="checkbox"/> OFI <input type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input type="checkbox"/> Onsite required to close NC <input checked="" type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 1.1.4 (C): Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		
Non-Conformity: SOGB has an internal and external consultation and communication procedure Ref P/DG/DDD/05 dated 06/12/2019 revision 0. This procedure establishes the internal and external consultation and communication procedures associated with the implementation of the RSPO standard and relevant issues identified by SOGB. So that they can be effectively monitored and documented. The procedure does not identify the mechanism implemented for external communications with riparian communities. Indeed, the documentation review and interviews revealed that SOGB communicates with communities through letters, meetings (at the SOGB office or in the communities), awareness raising and through the Association des Villages Déplacés (AVD). For example and not limited to: <ul style="list-style-type: none"> • Letters of communication of the results of recruitment tests in Heke, Trahie, Pataké, Klotou, Oueoulo dated 06/09/22. 			

<ul style="list-style-type: none"> Meeting on encroachment between SOGB and the communities on 05, 06, 07, 08 January 2022, which was attended by the designated representatives of these communities. Sensitisation tours in the AVD villages from 21/03/22 to 26/03/22. <p>The communities were informed by letters, meetings (at the SOGB office or in the communities), awareness-raising and via the Association of Displaced Villages (AVD). For example and not limited to:</p> <ul style="list-style-type: none"> Letters of communication of the results of recruitment tests in Heke, Trahie, Pataké, Klotou, Oueoulo dated 06/09/22. Meeting on encroachment between SOGB and the communities on 05, 06, 07, 08 January 2022, which was attended by the designated representatives of these communities. Sensitisation tours in the AVD villages from 21/03/22 to 26/03/22. 	
<p>Evidence:</p> <ul style="list-style-type: none"> Review of minutes, letters and register. Interviews with actors in the implementation of the SOGB's P&C Interviews with the Association of Displaced Villages (AVD) Interviews in the villages of the Association of Displaced Villages (AVD) 	
<p>Corrective Action Request:</p> <p>NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.</p>	
Root Cause Analysis	The management system did not include an assessment of procedures (to ensure that documented information is consistent with practice).
Correction(s)	Revise the communication procedure to include the implemented mechanism for external communication with the local communities.
Corrective Action Implemented (including any evidence submitted)	<ul style="list-style-type: none"> Carry out an assessment of the revised communication procedure to ensure that mechanisms for communication with all stakeholders are taken into account. Communicate the revised procedure to relevant stakeholders, highlighting the main changes.
Company Representative (Name and Title)/ Date of Response:	KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022
SCS Lead Auditor review (including any evidence reviewed)	<p>SOGB has provided as evidence:</p> <ul style="list-style-type: none"> The procedure for internal and external consultation and communication Ref P/DG/DDD/05 Revision 1 of 21/11/2022. The external communication mechanisms were detailed in section 6.2. External communication. Internal communication email of the updated procedure dated 16/12/22 to all process drivers of the Integrated Management System. Acknowledgement of receipt of the updated procedure by the AVD dated 09/01/23 (Ref 001-01-23) Communication letter on the community awareness tour programme dated 09/01/23 Ref OHZ/ZJR/Ext-01-01-2023/DRE. The tours are scheduled to take place from 16th to 19th January 2023.
Status of NC:	<input checked="" type="checkbox"/> Closed

	<input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> Other decision (refer to description above)
SCS Representative (Name and Title)/ Date Accepted:	Carmen Wandja, Lead Auditor 11/01/23

Finding: ASA 2		2022	2
Select one:	<input checked="" type="checkbox"/> Critical NC <input type="checkbox"/> NC <input type="checkbox"/> OFI <input type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input type="checkbox"/> Onsite required to close NC <input checked="" type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 3.8.17: Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.		
Non-Conformity :			
SOGB communicates via a social network its upcoming and ongoing activities. It is evident after reviewing the SOGB page on a social network, the use of the RSPO logo with an RSPO membership number that is not that of the SOGB.			
Evidence:			
<ul style="list-style-type: none"> Review of the SOGB page on a social network. 			
Corrective Action Request:			
NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.			
Root Cause Analysis	Some communication actors had not been trained on the RSPO communication SOP.		
Correction(s)	Remove the RSPO logo from the publication.		
Corrective Action Implemented (including any evidence submitted)	Communicate the RSPO communication procedure to the SOGB Communication Department. Train all those in charge of communication on the RSPO Communication SOP.		
Company Representative (Name and Title)/ Date of Response:	KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022		

SCS Lead Auditor review (including any evidence reviewed)	SOGB has provided as evidence: <ul style="list-style-type: none"> • The notification sent to the actors in charge of communication dated 07/11/22 for the transmission of the rules of communication and claim on the market of the RSPO version 2019. • Proof of the publication on the SOGB social networking platform. • CRSPO 2023 training plan including training for the communication department managers dated 09/02/23.
Status of NC:	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> Other decision (refer to description above)
SCS Representative (Name and Title)/ Date Accepted:	Carmen Wandja, Lead Auditor 11/01/23

Finding: ASA 2		2022	3
Select one:	<input checked="" type="checkbox"/> Critical NC <input type="checkbox"/> NC <input type="checkbox"/> OFI <input type="checkbox"/> NC (upgraded Minor NC)		
Deadline:	<input type="checkbox"/> Pre-condition to certification <input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input checked="" type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 3.6.2 (C): The effectiveness of the H&S plan to address health and safety risks to people is monitored.		
Non-Conformity :			
<p>SOGB has identified risks and these are captured in the document entitled "DOCUMENT UNIQUE D'ÉVALUATION DES RISQUES PROFESSIONNELS" which is regularly updated. The latest version dated 10 October 2022 was consulted during the audit.</p> <p>The company uses several approaches to monitor the effectiveness of the implementation of its health and safety plan. These include internal audits and reports, PPE distribution, health and safety plan implementation inspections, health and safety minutes, training, simulations and safety exercises. Evidence of monthly safety inspections was seen and reviewed. SOGB's risk assessment established the risk associated with the work performed by the security guards. Security guards were found without torches (Trahie Corridors, Djihimbo).</p> <p>Based on this evidence, the audit team concluded that the monitoring of the effectiveness of the company's health and safety plan is not effective.</p>			
Evidence:			
<ul style="list-style-type: none"> • Review of the SOGB's health and safety plan. • Observation during the site visit. 			

Corrective Action Request: NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.	
Root Cause Analysis	Audits and inspections to verify the effectiveness of the implementation of actions identified to address significant risks had not yet been carried out for all processes at the time of the audit.
Correction(s)	Equip the security guards of the Trahie and Djihimbo corridors with torches.
Corrective Action Implemented (including any evidence submitted)	<ul style="list-style-type: none"> • Check the availability of torches at all SOGB corridors. • Equip the various corridors that do not have flashlights with them and document the operation. • Set up a register of implementation of the actions identified to deal with all significant risks. • Have any actions that have not yet been implemented carried out.
Company Representative (Name and Title)/ Date of Response:	KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022
SCS Lead Auditor review (including any evidence reviewed)	SOGB has provided to SCS as evidence: <ul style="list-style-type: none"> • An order form for a torch, Led 5W Indigo dated 19/11/22 N°A2201003815. • A follow-up sheet on the distribution of the equipment filled in during the distribution of the torches to the supervisors and team leaders of the agents on the corridors. The torches were received on 28 and 29/11/22. • Onsite visit done confirmed receiving and using of torch by all security guards interviewed.
Status of NC:	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> Other decision (refer to description above)
SCS Representative (Name and Title)/ Date Accepted:	Carmen Wandja, Lead Auditor 11/01/23

Finding: ASA 2		2022	4
Select one:	<input checked="" type="checkbox"/> Critical NC <input type="checkbox"/> NC <input type="checkbox"/> OFI <input type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input checked="" type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 4.2.3: The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		
Reoccurring Non-Conformity :			
<p>SOGB has an internal and external complaints and grievance management procedure (ref P/DG/06 dated 28/04/20 revision 1). Evidence of the communication of this procedure has been made available and has been revised. A register of enquiries and complaints is also available Ref ENR/RSPO/05 dated 19/08/20.</p> <p>It is evident from the review of the documentation and interviews conducted that the enquiries and complaints register Ref ENR/RSPO/05 of 19/08/20 and the complaints handling form have irregularities in implementation. Indeed:</p> <p>For complaint N°002/DRE-DARH/2022, the register indicates a response deadline respected or not as the current response deadline whereas the recorded response date is 01/02/22.</p> <p>For complaint N°001/DRE-DARH/2022, the processing time is not specified on the completed processing form. The form mentions a maximum of 20 working days, whereas the procedure specifies that all grievances and complaints will be answered within 15 working days, either by a resolution or by information on the progress made if no resolution has been found.</p>			
Evidence:			
<ul style="list-style-type: none"> • Review of the internal and external complaints and grievance procedure. • Review of the register of requests and complaints. 			
Corrective Action Request:			
<p>NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.</p>			
Root Cause Analysis	The responsibility for the verification of the consolidated complaints and grievances file has not been assigned and the periodicity of the verification has not been determined.		
Correction(s)	Review the complaint registration documents in order to correct the information on the time taken to process complaints and integrate the missing information.		
Corrective Action Implemented (including any evidence submitted)	<ul style="list-style-type: none"> • Harmonise the information in the complaints and grievance management procedure with that in the complaints and grievance management register. • Communicate the grievance management procedure and its records to users. • Periodically (at least once a quarter) compile the complaints of the different departments, ensuring that all information has been filled in. 		

Company Representative (Name and Title)/ Date of Response:	KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022
SCS Lead Auditor review (including any evidence reviewed)	SOGB provided as evidence: <ul style="list-style-type: none"> • The updated internal and external complaints and grievances management procedure Ref P/DG/ 06 revision 2 dated 05/12/2022. • The external and internal complaints management records updated on the information related to the identified complaints. Ref ENR/RSPO/05 dated 19/08/20 Revision 0. • External Complaints and Grievance Handling Form Revision 0 dated 04/01/23 Ref GF 205. • Email for training on updated procedure for workers sent 28/12/22 and due 11/01/23. • Onsite verification of evidence confirmed compliance.
Status of NC:	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> Other decision (refer to description above)
SCS Representative (Name and Title)/ Date Accepted:	Carmen Wandja, Lead Auditor 11/01/23

Finding: ASA 2		2022	5
Select one:	<input checked="" type="checkbox"/> Critical NC <input type="checkbox"/> NC <input type="checkbox"/> OFI <input type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input checked="" type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 6.2.3 (C): There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.		
Non-Conformity :			
SOGB implements actions for its compliance with legal requirements regarding regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, grounds for dismissal, notice period. However, plantation work is assigned to workers voluntarily and payments are made after the task has been completed. These are Sunday jobs in times of high production planned by the agricultural department.			

<p>It is evident from the document review and interviews that there is no mechanism to ensure compliance with the legal rights of the worker performing Sunday work. Indeed, the following findings are made:</p> <ul style="list-style-type: none"> • The work is paid in cash and the latter is recorded in a register called States for the payment of the Sunday harvest. • The hours worked during the said work are not accounted for, although they receive an amount calculated on the basis of the percentage of statutory overtime due according to their category. 	
<p>Evidence:</p> <ul style="list-style-type: none"> • Statements for the Sunday harvest payroll of 13/03/22. • Internal communication dated 08/02/22. • Interview with the actors in charge of the implementation of the RSPO P&C requirements. 	
<p>Corrective Action Request:</p> <p>NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.</p>	
Root Cause Analysis	The analysis of the legal and regulatory compliance of this practice had not yet been carried out at the time of the audit.
Correction(s)	Integrate the bonuses paid on Sundays and public holidays into the salary slip so that the worker can benefit from them in his contribution base.
Corrective Action Implemented (including any evidence submitted)	<ul style="list-style-type: none"> • Inform workers (by means of an information note) of the legal and regulatory requirements relating to Sunday work. • Have all the elements required by the legal and regulatory texts relating to Sunday work posted on the workers' bulletins.
Company Representative (Name and Title)/ Date of Response:	KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022
SCS Lead Auditor review (including any evidence reviewed)	<p>SOGB provided as evidence :</p> <ul style="list-style-type: none"> • An information note on special work on Sundays and public holidays dated 21/12/22 Ref DJC/KKS/Na/Inf-18/12-2022/DARH. • - Sample pay slip taking into account the recording of payment for workers for work on Sundays and public holidays (Special work allowances recording code for payroll 9611 and 68506 for deduction). Case of worker Miss SOG0056310. • The information note was posted at the office of the visited division of SINGHE 2. • Interview with the workers to confirm the notification made on Sunday and public holiday work which is free and whose payment is recorded on the pay slip.
Status of NC:	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> Other decision (refer to description above)
SCS Representative (Name and Title)/ Date Accepted:	Carmen Wandja, Lead Auditor 11/01/23

Finding: ASA 2		2022	11
Select one:	<input checked="" type="checkbox"/> Critical NC <input type="checkbox"/> NC <input type="checkbox"/> OFI <input checked="" type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input checked="" type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 7.2.8: All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		
Reoccurring Non-Conformity: SOGB could not demonstrate that it could account for all pesticide containers to ensure that they are disposed of properly. The company disposes of its pesticide containers through its pesticide suppliers. A review of records from the central chemical shop and other satellite chemical shops on the estates established that pesticides received and distributed are recorded in quantities (e.g. Glyphosate: 2,475 litres on 09/06/2022). Containers of returned pesticides are recorded in numbers (e.g. "2l can, quantity 02"). There is no evidence of a system to demonstrate that at any time the quantity of empty containers delivered and the expected containers in stock can be reconciled to ensure that all containers of pesticides are properly disposed of. In addition, according to its own procedures for empty pesticide containers (PROCEDURE FOR DISPOSAL OF EMPTY PESTICIDE CONTAINERS, P/DG/DDD/02 of 28/04/2020), rinsing liquids were not treated as hazardous liquid waste. The company therefore built a pesticide container washing tank that is connected to a septic tank for proper treatment. At the pesticide reprocessing facility, direct factual observations confirmed that workers removing pesticide containers were washing them into open storm drains, which ultimately released hazardous liquid waste into the environment, contrary to company procedures.			
Evidence: <ul style="list-style-type: none"> • Examination of stock cards and waste receipt records at the central chemical shop and Kako chemical shop 3. • Interview with staff at the central chemical shop and Kako chemical shop 3. • Observation of empty pesticide containers. 			
Corrective Action Request: NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.			
Root Cause Analysis	<ul style="list-style-type: none"> • The existing empty packaging return system allowed for the collection of empty packaging at the plant shop and its systematic return to suppliers (with supporting records). • The disposal of water from other rinses was not assessed by SOGB as environmentally hazardous. Indeed, the annual assessment of the environmental aspects and impacts of SOGB's activities, products and services has determined that these waters do not have a significant impact on the environment. 		

	<ul style="list-style-type: none"> The wash basin connected to a septic tank is used to clean other containers (which did not contain plant protection products) and whose impact on the environment is not significant. There is also another washing point for hand washing.
Correction(s)	<ul style="list-style-type: none"> Identify the quantities of empty pesticide containers sent to suppliers and the containers in stock to ensure that all pesticide containers are properly disposed of. Raise awareness of the procedure for disposing of empty pesticide containers among staff in the pesticide shop
Corrective Action Implemented (including any evidence submitted)	<ul style="list-style-type: none"> Set up an electronic register to monitor the quantities of empty pesticide containers (to keep track of the containers made available to departments and those returned by departments). Carry out at least once a year an inspection of the pesticide shop on compliance with the instructions of the procedure for the disposal of empty pesticide containers. Have the (first) rinsing water from empty pesticide containers disposed of by a recognised organisation.
Company Representative (Name and Title)/ Date of Response:	KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022
SCS Lead Auditor review (including any evidence reviewed)	SOGB provided as evidence: <ul style="list-style-type: none"> Survey form of empty containers including summary and accounting per department. Onsite verification carried out permitted to confirm that empty containers are well disposed and handled according to the applicable procedure in place.
Status of NC:	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> Other decision (refer to description above)
SCS Representative (Name and Title)/ Date Accepted:	Carmen Wandja, Lead Auditor 11/01/23

Finding: ASA 2		2022	6
Select one:	<input checked="" type="checkbox"/> Critical NC <input type="checkbox"/> NC <input type="checkbox"/> OFI <input type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input checked="" type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 7.2.10 (C): Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		
Non-Conformity: SOGB has not carried out annual medical surveillance for all its pesticide operators. The company provided a list of its pesticide operators for the year 2021-2022 (list of herbicide operators 2021-2022 AGE) and the list of operators who have passed the medical checks for the period. Examination of the sample pesticide operator list found that not all operators are on the list and not all have passed the medical check required by this RSPO standard. For example, the pesticide operator whose personnel number (matricule) is 54425.			
Evidence: <ul style="list-style-type: none"> Review of the company's list of pesticide operators for 2021-2022 and the list of pesticide operators who have undergone medical examination. Interviews with SOGB staff. 			
Corrective Action Request: NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.			
Root Cause Analysis	The assessment of the inclusion of all operators who have to undergo the medical examination has not been carried out by the DD Department and the personnel department (which has a list of all operators) in order to make up for any omissions.		
Correction(s)	Carry out the medical check-up of the worker whose personnel number is 54425.		
Corrective Action Implemented (including any evidence submitted)	<ul style="list-style-type: none"> Carry out the evaluation of the inclusion of all pesticide operators for the medical check-up. Carry out the medical check-up of pesticide operators who have not undergone the medical examination in 2022. Update the list of pesticide operators every year (with the personnel department) to ensure that they all pass the medical examination in 2022 and compare this list with those who have actually passed the medical examination. 		
Company Representative (Name and Title)/ Date of Response:	KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022		

SCS Lead Auditor review (including any evidence reviewed)	SOGB has provided as evidence: <ul style="list-style-type: none"> • The report of the medical examination of the pesticide handlers carried out on 17, 18 and 19/11/22 • Review of the files of some of the affected workers at the AMC and interviews with them during onsite verification. Example: Mlle #62301; 63337; 60201; 62811; 61526; 57362; 62732; 618823.
Status of NC:	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> Other decision (refer to description above)
SCS Representative (Name and Title)/ Date Accepted:	Carmen Wandja, Lead Auditor 11/01/23

Finding: ASA 2		2022	7
Select one:	<input type="checkbox"/> Critical NC <input checked="" type="checkbox"/> NC <input type="checkbox"/> OFI <input type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input checked="" type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 1.1.5: There is a current list of contact and details of stakeholders and their nominated representatives.		
Non-Conformity :			
Stakeholders have been identified by SOGB and recorded in the Stakeholder List Ref EN/RSPO/03 dated 28/09/2022 Revision 6. Also, a list and contacts of AVDs, Village Headmen and Village Committee 2022 Ref D.R.E dated 12/09/22 is available. It is evident from the review of this documentation that some key representatives and stakeholders in communications between SOGB and the communities are not identified. The same is true for certain actors who are present on the SOGB's territory and from whom the SOGB requests assistance. These include the National Gendarmerie Brigade.			
Evidence:			
<ul style="list-style-type: none"> • Review of lists and meeting minutes. • Interview with SOGB staff. • On-site observation. 			
Corrective Action Request:			
NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions.			

The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.	
Root Cause Analysis	At the time of the audit the stakeholder list had not been updated to include all SOGB activities, products and services.
Correction(s)	Include in the list of stakeholders, key representatives and stakeholders in communications between the SOGB and the communities as well as the national gendarmerie brigade.
Corrective Action Implemented (including any evidence submitted)	Review at least once a year all SOGB activities to identify all stakeholders and update the stakeholder list.
Company Representative (Name and Title)/ Date of Response:	KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022
SCS Lead Auditor review (including any evidence reviewed)	
Status of NC:	<input type="checkbox"/> Closed <input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> Other decision (refer to description above)
SCS Representative (Name and Title)/ Date Accepted:	

Finding: ASA 2		2022	8
Select one:	<input type="checkbox"/> Critical NC <input checked="" type="checkbox"/> NC <input type="checkbox"/> OFI <input type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input checked="" type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 2.1.3: Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		
Non-Conformity : The meetings related to the identification of encroachments of SOGB crops on the spaces of the riparian villages (Kako, Heke, Oueoulo, Teklebo) took place from 5 to 8 January 2022 in accordance with the action plan of 13 th October 2022. The results of the SOGB boundary refresh were shared with the representatives of the above-mentioned village chiefs before these encroachments were recorded and validated by the administrative authorities.			

<p>However, examination of the concession maps from the results of the delimitation exercise showed that SOGB had planted oil palm trees outside its legal boundaries. The parcels concerned are BP10; BP 14; DP06; KP03; HP02; KP12. Furthermore, analysis of the document reporting the volumes of FFB harvested confirmed that FFB is harvested on these plots, including the part outside the SOGB concession.</p>	
<p>Evidence:</p> <ul style="list-style-type: none"> • Review of maps from the boundary refresh. • Review of meeting reports related to the identification of encroachments of SOGB crops on riparian village areas. 	
<p>Corrective Action Request: NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.</p>	
<p>Root Cause Analysis</p>	<p>The process of dialogue with village communities had not yet been completed.</p>
<p>Correction(s)</p>	<ul style="list-style-type: none"> • Obtain FPIC from the communities for the use of the encroached land (PV+Attendance list) • Sign an agreement with the four villages concerned • Collect the plans expressed by the communities of Kako, Heke, and Teklebo for the encroachment compensation. • Implement the selected projects within the agreed timeframe • Verify from the SOGB map identifying the legal boundaries that all villages impacted by encroachments of SOGB crops have been taken into account so that the compensation process takes into account all encroachments.
<p>Corrective Action Implemented (including any evidence submitted)</p>	<p>Verify from the SOGB map identifying the legal boundaries that all villages impacted by encroachments of SOGB crops have been taken into account so that the compensation process takes into account all encroachments.</p>
<p>Company Representative (Name and Title)/ Date of Response:</p>	<p>KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022</p>
<p>SCS Lead Auditor review (including any evidence reviewed)</p>	
<p>Status of NC:</p>	<p><input type="checkbox"/> Closed</p> <p><input type="checkbox"/> Upgraded to Critical</p> <p><input type="checkbox"/> Other decision (refer to description above)</p>
<p>SCS Representative (Name and Title)/ Date Accepted:</p>	

Finding: ASA 2		2022	9
Select one:	<input type="checkbox"/> Critical NC <input checked="" type="checkbox"/> NC <input type="checkbox"/> OFI		
	<input type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input checked="" type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 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>Non-Conformity : SOGB has an internal and external complaints and grievance management procedure (ref P/DG/06 dated 28/04/20 revision 1). Evidence of the communication of this procedure has been made available and has been revised. A register of enquiries and complaints is also available Ref ENR/RSPO/05 dated 19/08/20. It is evident from the review of the documentation and interviews conducted that the enquiries and complaints register Ref ENR/RSPO/05 of 19/08/20 and the complaints handling form have irregularities in implementation. Indeed:</p> <ul style="list-style-type: none"> • The procedure indicates that a form for handling complaints or grievances is filled in at the level of the department or direction concerned and a copy is sent to the Personnel Administration Department for information and filing in the individual file. However, the forms for the following complaints were not available for review (but not limited to) DATA/UCPN-2022-01; DATA/UCPN-2022-02; DATA/UCPN-2022-03; DATA/UCPN-2022-04. • The register shows unresolved complaints while the interviews show that they are resolved. For example and without limitation DATA/UCPN-2022-03; DATA/UCPN-2022-04; DATA/UCPN-2022-05; DATA/UCPN-2022-06 and DATA/UCPN-2022-07. • The register does not indicate the date of response for complaint DATA/UCPN-2022-01. 			
<p>Evidence:</p> <ul style="list-style-type: none"> • Review of the internal and external complaints and grievance procedure. • Review of the register of requests and complaints. 			
<p>Corrective Action Request: NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.</p>			
Root Cause Analysis	The responsibility for the verification of the consolidated complaints and grievances file has not been assigned and the periodicity of the verification has not been determined.		
Correction(s)	Update the complaint handling form to include the same processing time as mentioned in the procedure and fill in the missing information.		
Corrective Action Implemented (including any evidence submitted)	<ul style="list-style-type: none"> • Communicate the grievance procedure and its records to users. What evidence of correction will be required. • Compile monthly records of complaints and grievances made by the different department of SOGB. 		

	<ul style="list-style-type: none"> Check after compilation that all necessary information has been correctly filled in according to the procedure.
Company Representative (Name and Title)/ Date of Response:	KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022
SCS Lead Auditor review (including any evidence reviewed)	
Status of NC:	<input type="checkbox"/> Closed <input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> Other decision (refer to description above)
SCS Representative (Name and Title)/ Date Accepted:	

Finding: ASA 2		2022	10
Select one:	<input type="checkbox"/> Critical NC <input checked="" type="checkbox"/> NC <input type="checkbox"/> OFI <input type="checkbox"/> NC (upgraded Minor NC)		
Deadline:	<input type="checkbox"/> Pre-condition to certification <input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input checked="" type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 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.		
Non-Conformity : SOGB has put in place an accident and incident management procedure, referenced P/DG/DDD/07 and last revised on 03/10/2022 and an emergency prevention and relief procedure, referenced P/DG/DDD/08 dated 29 November 2019). The main objective of this procedure is to formalise the different stages of the management of accidents at work from a prevention perspective. In addition, the company has also trained the first-aid attendant in immediate life-saving care before the arrival of other medical care, in incident management and in the safety of the injured, and provides first-aid equipment on the construction sites. A field visit to the estate and other plant operations confirmed the availability of first aid equipment. However, observations and visits revealed			

<ul style="list-style-type: none"> The presence of an expired eye serum (Physiodose) dated 04/2022 in the first aid kit at the plant's maintenance workshop. Officers working in the laboratory had expired gas masks dated April 2017. <p>In addition, the first aiders in the maintenance workshop and TP03 block in plantation could not properly demonstrate the first aid application procedure and knowledge of the management of the kit in their possession.</p>	
<p>Evidence:</p> <ul style="list-style-type: none"> Review of first aid training. Accident and emergency procedures plan. Site interviews and observations. 	
<p>Corrective Action Request:</p> <p>NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.</p>	
<p>Root Cause Analysis</p>	<p>There was no overall monitoring of emergency and personal protective equipment with expiry dates to allow for the systematic withdrawal of outdated products.</p>
<p>Correction(s)</p>	<ul style="list-style-type: none"> Remove and replace expired eye serum (Physiodose) Remove and replace expired gas masks
<p>Corrective Action Implemented (including any evidence submitted)</p>	<ul style="list-style-type: none"> Establish a register of receipt of first aid kit items, with expiry dates Conduct a monthly review of the register to declassify expired products. Include expiry dates in PPE distribution records Conduct a six-monthly review to replace any out-of-date PPE still in use
<p>Company Representative (Name and Title)/ Date of Response:</p>	<p>KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022</p>
<p>SCS Lead Auditor review (including any evidence reviewed)</p>	
<p>Status of NC:</p>	<p><input type="checkbox"/> Closed</p> <p><input type="checkbox"/> Upgraded to Critical</p> <p><input type="checkbox"/> Other decision (refer to description above)</p>
<p>SCS Representative (Name and Title)/ Date Accepted:</p>	

Finding: ASA 2		2022	12
Select one:	<input type="checkbox"/> Critical NC <input checked="" type="checkbox"/> NC <input type="checkbox"/> OFI		
	<input type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input checked="" type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 7.3.2: Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		
Non-Conformity : SOGB has a waste management plan - "Waste Management Plan, ref PL/DG/DDD/03 revision 3, dated 03/10/2022 which identifies its different types of waste and how they are handled. Direct observation during site visits to Kako 2, 3, Heke 1, 2 and CTC established that waste is collected in designated sites within specially constructed concrete walls. However, these walls provide access to animals and waste was seen scattered in the surrounding area. The company presented the auditor with a project underway to address the identified problem. However, as observed, this new project only adds two new smaller concrete walls (which can be closed) for the sorting of plastic, metal and other waste. While these new concrete walls are equipped with wooden barriers to prevent stray animals from entering the site to spread waste, the existing concrete walls had no barriers to solve the identified problem. The company has now added a design that allows a gate to be fitted to the old concrete walls to prevent stray animals from entering, but this has not yet been done. In addition, at the time of the audit, the company was unable to show the audit team its plan for this new community waste collection project, including when it should be completed and how the identified problem would be resolved.			
Evidence: <ul style="list-style-type: none"> • Observation on the sites. • Interviews with staff. 			
Corrective Action Request: NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.			
Root Cause Analysis	As the necessary material (boards) was not fully available, priority was given to the new waste sorting boxes, thus extending the time needed to complete the work on the old boxes.		
Correction(s)	Fix a door on the old concrete walls to prevent stray animals from entering.		
Corrective Action Implemented (including any evidence submitted)	<ul style="list-style-type: none"> • Establish and have validated by the DEB and DDD a model of concrete wall with a door for all future constructions. • Systematically build doors on all pits with concrete walls to be constructed (in accordance with the model validated by the construction department). 		
Company Representative (Name and Title)/ Date of Response:	KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022		

SCS Lead Auditor review (including any evidence reviewed)	
Status of NC:	<input type="checkbox"/> Closed <input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> Other decision (refer to description above)
SCS Representative (Name and Title)/ Date Accepted:	

Finding: ASA 2		2022	13
Select one:	<input type="checkbox"/> Critical NC <input checked="" type="checkbox"/> NC <input type="checkbox"/> OFI <input type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input checked="" type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 7.12.5: Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peat land and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.		
Non-Conformity :			
<p>The review of the HCV report confirmed the presence of HCV 5-6. The management has put in place measures to ensure that the rivers and streams are protected from pollution. On the banks of the rivers there is a sign indicating the riparian buffer zone, which also contains information on activities that are prohibited in the area or in the river. These include a ban on burning, hunting, spraying chemicals and fishing. Although the sign states that fishing is prohibited in the river, communities are allowed to fish. However, any community worker caught fishing in the river will be sanctioned. The reason for this action is that the HCV report identified some threatened species in the river and made recommendations for their protection.</p> <p>However, the company did not make available to the audit team any evidence to show that the reason for the ban was communicated to the communities. This issue was raised during consultations with stakeholders, where the communities of Kako, Djihimbo, Trahie Teklebo, Grand Djoro and Oueoulo complained that the company was preventing them from conducting their fishing activities.</p> <p>Similarly, communities such as Kako, Djihimbo, Trahie, Oueoulo and Grand Djoro complained that there are sacred sites within the company's concession that are of great importance to the communities but are not protected by the company and the communities are not allowed to access these areas. In the previous audit report, the issue of sacred sites was</p>			

<p>raised and management committed in its response to follow up, but there is no evidence of management follow-up on this issue.</p>	
<p>Evidence:</p> <ul style="list-style-type: none"> • Documentation review. • Interviews with SOGB staff. • Interviews in communities. 	
<p>Corrective Action Request: NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.</p>	
<p>Root Cause Analysis</p>	<p>No sacred sites were communicated by the 13 riparian villages despite the environmental tour and the meeting with all the villages where the villages were formally asked to communicate the sacred sites.</p>
<p>Correction(s)</p>	<ul style="list-style-type: none"> • Remind village communities of the prohibitions on hunting and fishing activities in the SOGB concession and the reasons for these prohibitions. • Identify with the village communities the location of any sacred sites still active that were communicated during the audit and that have not been protected by the company
<p>Corrective Action Implemented (including any evidence submitted)</p>	<ul style="list-style-type: none"> • Determine with each community which sacred sites are active (Attendance list+VP meeting) • Geolocate and delimit the identified sites • Establish and communicate a procedure for accessing the identified sacred sites with the communities
<p>Company Representative (Name and Title)/ Date of Response:</p>	<p>KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022</p>
<p>SCS Lead Auditor review (including any evidence reviewed)</p>	
<p>Status of NC:</p>	<p><input type="checkbox"/> Closed</p> <p><input type="checkbox"/> Upgraded to Critical</p> <p><input type="checkbox"/> Other decision (refer to description above)</p>
<p>SCS Representative (Name and Title)/ Date Accepted:</p>	

Finding: ASA 2		2022	14
Select one:	<input type="checkbox"/> Critical NC <input checked="" type="checkbox"/> NC <input type="checkbox"/> OFI		
	<input type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input checked="" type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 7.12.6: 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>Non-Conformity:</p> <p>The review of the HCV assessment report identified a number of threatened plant and animal species. To this end, the company has a documented policy entitled Policy for the Protection of Rare, Threatened and Endangered Species, referenced Pt/DG/12 and updated on 06/07/2021. The company has also carried out several awareness-raising events on RTE species in order to increase awareness of these species.</p> <p>The company has a documented penalty procedure entitled SOGB Penalty Code. However, the document does not mention sanctions against workers who capture, harm, collect, trade, possess or kill these species. The same is true for the RTE species policy.</p>			
<p>Evidence:</p> <ul style="list-style-type: none"> • Documentation review. • Interviews with SOGB staff. • Interviews in communities. 			
<p>Corrective Action Request:</p> <p>NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.</p>			
Root Cause Analysis	The update of the sanctions code to include sanctions against workers who capture, injure, collect, trade, possess or kill rare, threatened or endangered species was not yet completed at the time of the audit.		
Correction(s)	<ul style="list-style-type: none"> • Update the SOGB sanction code to include sanctions against workers who capture, harm, collect, trade, possess or kill these species. • Incorporate sanctions against workers who capture, injure, collect, trade, possess or kill these species into the RTE species policy. 		
Corrective Action Implemented (including any evidence submitted)	<ul style="list-style-type: none"> • Identify all actions or behaviour that may be subject to sanction at SOGB • Update the sanction code to include these elements 		

Company Representative (Name and Title)/ Date of Response:	KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022
SCS Lead Auditor review (including any evidence reviewed)	
Status of NC:	<input type="checkbox"/> Closed <input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> Other decision (refer to description above)
SCS Representative (Name and Title)/ Date Accepted:	

Finding: ASA 2		2022	15
Select one:	<input type="checkbox"/> Critical NC <input checked="" type="checkbox"/> NC <input type="checkbox"/> NC (upgraded Minor NC)	<input type="checkbox"/> OFI	
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> Next audit (surveillance or re-evaluation) <input type="checkbox"/> Other deadline (specify):		
Mode of NC closure	<input checked="" type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 7.12.7: 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.		
Non-Conformity:			
<p>The company has trained eco-guards recruited from the surrounding communities who patrol these protected areas to ensure that the activities of workers or communities do not threaten the areas. The company also keeps records of its monitoring activities.</p> <p>However, there is no evidence that the results of these monitoring activities are taken into account by the company's management.</p>			
Evidence:			
<ul style="list-style-type: none"> • Documentation review. • Interviews with SOGB staff. 			
Corrective Action Request:			
<p>NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions.</p> <p>The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.</p>			

Root Cause Analysis	The summary of the results of the daily controls was not yet completed although the illegal intrusions were communicated to the management.
Correction(s)	Summarise the results of the monitoring activities and identify possible actions to be taken into account by SOGB management.
Corrective Action Implemented (including any evidence submitted)	<ul style="list-style-type: none"> • Evaluate the overall results of the ecoguards' control activities and propose possible actions to be taken into account in the management plans. • Evaluate the results of the daily controls. • Transmit the results of the daily controls to the management for advice on possible modifications to the management plan.
Company Representative (Name and Title)/ Date of Response:	KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022
SCS Lead Auditor review (including any evidence reviewed)	
Status of NC:	<input type="checkbox"/> Closed <input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> Other decision (refer to description above)
SCS Representative (Name and Title)/ Date Accepted:	

Finding: ASA 2		2022	16
Select one:	<input type="checkbox"/> Critical NC	<input type="checkbox"/> NC	<input checked="" type="checkbox"/> OFI
	<input type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> Next audit (surveillance or re-evaluation) <input checked="" type="checkbox"/> Other deadline (specify): Not required to close.		
Mode of NC closure	<input type="checkbox"/> Onsite required to close NC	<input type="checkbox"/> Onsite not required to close NC	
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 3.7.2: Records of training are maintained, where appropriate on an individual basis. Appropriate records include records of training or evidence of competency for trade qualifications, boiler operation and other safety related activities such as chemical handling.		
Opportunity for Improvement :			
The company has a documented training plan entitled "Business Planning and Monitoring 2022". Evidence of the implementation of this plan was observed when reviewing the sampled training records. They include: <ul style="list-style-type: none"> • Subject: Chemicals Date: 03/02/2022			

<p>Attendance: 17 herbicide applicators</p> <ul style="list-style-type: none"> • Topic: Policy, procedures, gender and women's rights Policy, procedures, gender and women's rights <p>Date: 12/05/2022</p> <p>Participation: 6 workers</p> <p>However, it was observed during the review of the training plan that it did not contain any information on training for chemical applicators, but that the company had organised training for herbicide applicators. This demonstrates the non-implementation of the company's training plan 2022.</p>	
<p>Corrective Action Request:</p> <p>NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.</p>	
<p>Root Cause Analysis</p>	<p>The evaluation of training to be included in the annual training plan once a year, it has not been updated following the new training need identified for the external service provider in charge of oil transport.</p>
<p>Correction(s)</p>	<p>Include in the training plan, training for chemical applicators.</p>
<p>Corrective Action Implemented (including any evidence submitted)</p>	<ul style="list-style-type: none"> • Review all training courses in the training plan to ensure that all training is included. • Ensure that all training courses in the training plan are completed on time. • Check through internal audits that the annual training plan is systematically updated.
<p>Company Representative (Name and Title)/ Date of Response:</p>	<p>KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022</p>
<p>SCS Lead Auditor review (including any evidence reviewed)</p>	
<p>Status of NC:</p>	<p><input type="checkbox"/> Closed</p> <p><input type="checkbox"/> Upgraded to Critical</p> <p><input type="checkbox"/> Other decision (refer to description above)</p>
<p>SCS Representative (Name and Title)/ Date Accepted:</p>	

Finding: ASA 2		2022	17
Select one:	<input type="checkbox"/> Critical NC	<input type="checkbox"/> NC	<input checked="" type="checkbox"/> OFI
	<input type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> Next audit (surveillance or re-evaluation) <input checked="" type="checkbox"/> Other deadline (specify): Not required to close		
Mode of NC closure	<input type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 4.8.1 : 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.		
Opportunity for Improvement :			
Meetings related to the identification of encroachments of SOGB crops on the spaces of riparian villages (Kako, Heke, Oueoulo, Teklebo) were held from 5 to 8 January 2022 in accordance with the action plan of 13 October 2022. The results of the refreshment of the SOGB boundaries were shared with the representatives of the said village chiefs before the encroachments were recorded and validated by the administrative authorities. During these meetings, SOGB committed to respecting its official boundaries in order to return the occupied areas to the villages concerned. Three of these villages submitted proposals to SOGB for symbolic compensation, except for Heke, which said it would take note before returning to SOGB with these proposals. For the other three villages, the SOGB promised to forward the villages' proposals for consideration. There is an ongoing process of discussion between the parties concerned. Evidence of the outcome of the discussions leading to a confirmed agreement was available and has been reviewed.			
Corrective Action Request:			
NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions. The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.			
Root Cause Analysis	The review of projects submitted by village communities for funding by the SOGB was not yet complete.		
Correction(s)	<ul style="list-style-type: none"> • Obtain FPIC from communities for the use of encroached land (PV+Attendance List) • Sign an agreement with the four villages concerned • Collect the plans expressed by the communities of Kako, Heke, and Teklebo for the encroachment compensation. • Implement the selected projects within the agreed timeframe 		
Corrective Action Implemented (including any evidence submitted)	Check that all encroachments have been taken into account so that the compensation process takes all encroachments into account.		
Company Representative (Name and Title)/	KOUTOU KADIO ALPHONSE RSPO Coordinator		

Date of Response:	12/11/2022
SCS Lead Auditor review (including any evidence reviewed)	
Status of NC:	<input type="checkbox"/> Closed <input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> Other decision (refer to description above)
SCS Representative (Name and Title)/ Date Accepted:	

Finding: ASA 2		2022	18
Select one:	<input type="checkbox"/> Critical NC <input type="checkbox"/> NC <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC (upgraded Minor NC)		
NC/OFI issued to (when more than one site/member):			
Deadline:	<input type="checkbox"/> Pre-condition to certification <input type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> Next audit (surveillance or re-evaluation) <input checked="" type="checkbox"/> Other deadline (specify): Not required to close		
Mode of NC closure	<input type="checkbox"/> Onsite required to close NC <input type="checkbox"/> Onsite not required to close NC		
Standard Reference	RSPO P&C Ivory Coast NI 2020 – 6.2.4 (C): The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers’ Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.		
Opportunity for Improvement :			
<p>SOGB has an employee living environment construction programme with housing achievements and forecasts and has allocated a budget for housing rehabilitation based on the operational status of the workers and the inventory. The housing plan from 2020 to 2023 was seen. Between 2015 and 2020, 38 blocks of houses were built and between 2022 and 2023, 62 blocks of houses were built in all SOGB workers' villages.</p> <p>The programme to rehabilitate the living environment of the employees and to ensure the adequacy, health and sufficiency of the infrastructure for the workers is still ongoing and new houses have been visited.</p> <p>The visit to the villages revealed:</p> <ul style="list-style-type: none"> – Unsanitary toilets supported by the deterioration of many crumbling toilets. – Lack of appropriate toilets for households in good condition. – A lack of sewage disposal facilities. 			
Corrective Action Request:			
NB: Organization shall demonstrate conformance with the above requirement by implementing a corrective actions.			

The corrective actions shall emphasis on addressing the specific occurrence described in evidence above. To avoid future occurrence of the nonconformance, a detailed root cause analysis shall be implemented.	
Root Cause Analysis	As the material and financial resources available do not allow for the construction of new houses and all repair work at the same time, priority was given to the construction of new houses and the most urgent repairs.
Correction(s)	<ul style="list-style-type: none"> • Survey the state of toilets (unsanitary, households without toilets) and the lack of sewage facilities for each village • Budget for repairs and sewage disposal
Corrective Action Implemented (including any evidence submitted)	<ul style="list-style-type: none"> • Plan the interventions in the villages • Monitor repair activities every six months
Company Representative (Name and Title)/ Date of Response:	KOUTOU KADIO ALPHONSE RSPO Coordinator 12/11/2022
SCS Lead Auditor review (including any evidence reviewed)	
Status of NC:	<input type="checkbox"/> Closed <input type="checkbox"/> Upgraded to Critical <input type="checkbox"/> Other decision (refer to description above)
SCS Representative (Name and Title)/ Date Accepted:	

3.5 Positive Components

The audit team found:

- Appropriate implementation and monitoring of BMPs at the plantation level by the Agric team very commendable;
- Availability of field staff during the audit;
- Transparency and responsiveness of audited actors.

3.6 Compliance to RSPO minimum requirement for multiple management units

Requirement	Assessment	Compliance
Is the unit of certification, or the parent organization or one of its majority owned and/or managed subsidiaries a member of the RSPO?	SOGB is subsidiaries of SOCFIN SA. The SOCFIN SA was registered as a member RSPO (Number: 1-0269-19-000-00 on behalf SOCFIN SA since February 15, 2019).	Conformity
Time-bound plan: A time-bound plan for certifying all its management units and/or entities, including the units where the organization has management control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall contain a current list of all estates and mills.	<p>The Socfin SA has a time bound plan to achieve RSPO certification for all relevant entities. A time bound table was provided. On 16th July 2020, the Socfin edited a version of the time bound plan and approved it on 21st July 2020. An updated version was approved in October 2021.</p> <p>The time bound plan includes the current list of certified estates and mills and the current list of Socfin SA subsidiaries. Reference is being made to Appendix 2: Approved Time Bound Plan (TBP) table.</p>	Conformity
<p>As a minimum, all estates and mills shall be certified within five (5) years after obtaining RSPO membership.</p> <p>Any new acquisitions shall be certified within a three-year time frame.</p> <p>Any deviations from these maximum periods requires approval by the RSPO Secretariat.</p>	<p>No. Not all estates and mills certified within five years after obtaining RSPO membership.</p> <p>Since 15 February 2019, Socfin S.A. and all African oil palm operations under one membership number became a member of RSPO.</p> <p>No. There is no new acquisition.</p> <p>No. There are no deviations observed.</p>	Conformity
What is progress of the Time Bound Plan? Has there be changes from the previous audit. If yes, what is the reason?	<p>The units that have not been certified during the audit include:</p> <ul style="list-style-type: none"> • Okomu Oil Palm Company (OOPC) Extension 1 Estate • Okomu Oil Palm Company (OOPC) Extension 2 Estate • SOCAPALM Kienke • SOCAPALM Eseka • SOCAPALM Mbambou 	Conformity

	<ul style="list-style-type: none"> • SOCAPALM Edea • SOCAPALM Dibombari • Plantations Socfinaf Ghana (PSG) • Brabanta • Agripalma <p>It was the Annual Surveillance Audit of SOGB.</p>	
<p>Are there scheme smallholder and outgrowers in the supply base?</p> <p>Are they covered in the in TBP?</p>	<p>Yes. There are outgrowers identified in the supply base of SOGB. There are not in the scope of certification during the annual surveillance audit. However, the current time bound plan did not cover the certification time bound of the outgrowers and smallholders.</p>	Conformity
<p>Are there isolated lapses in the implementation of a time-bound plan?</p>	<p>There is no isolated lapse in implementation of the plan.</p>	Conformity
<p>Un-Certified Units or Holdings</p> <p><i>NB: Any non-compliance against the below shall be raised as Major Non-compliance</i></p>		
<p>1. No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.</p> <p>2. Any new plantings since 1 January 2010 shall comply with the RSPO New Planting Procedure (NPP). For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB.</p>	<p>Socfin SA has submitted LUCA for review covering all of its uncertified management unit to the RSPO Secretariat.</p> <p>All units have conducted HCV assessment 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>Management unit with potential liability – 9</p> <ol style="list-style-type: none"> 1. LUCA submitted – 9 2. LUCA review completed – 9 3. Concept Note required – 8 4. Concept Note submitted – 7 5. Concept Note approved – 7 6. Remediation Plan required – 7 7. Remediation Plan submitted – 4 8. Remediation Plan approved – 4 	Conformity
<p>Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in</p>	<p>Based on web search, document review and evaluation upon complaints in the RSPO – Complaint Panel, there is no</p>	Conformity

<p>accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.</p>	<p>significant land conflict in areas that have not been certified.</p> <p>However, during the audit time there one issue regarding land conflict at Okomu Oil Palm Company (OOPC). Based on the self-assessment document submitted by the SOCFIN SA, it known that the current status of land conflicts is:</p> <p>Okomu Oil Palm Plantation 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 government, after being considered an unprofitable venture by the state. There have been other land and plantation acquired, but not part of the unit of certification (i.e., Extensions I and II). Currently, Okomu's certification covers the existing plantation (main estate), which was previously operated by Federal Government, in the de-reserved area of Okomu Forest Reserve. The new acquisitions have not been certified yet due to issues of land conflict with some members of the communities (in Extension I) with a pending court case. 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. 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, but</p>	
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	there were still two of the communities, who have not come to terms with the company, so the communities' lawyer and the company's lawyer are still engaging for amicable resolutions. They have subsequently taken the case to court with the claim that they own the land (Latest court case update: OKOMU Updates on Court Cases Extension 1). Thus, the whole issue is now sub judice until the court has made its decision.	
Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2.	Based on web search, document review and evaluation upon complaints in the RSPO Dispute Settlement Facility, no labour dispute noted.	Conformity
Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1.	Based on internal audit reports for uncertified unit, there is no labour dispute.	Conformity
Has the unit of certification conducted internal audit against the uncertified management unit(s) requirement? If yes, a positive assurance statement shall be available.	Yes, the company conducted internal audit was in June-July 2021. Report was reviewed during the assessment.	Conformity
Has there been any stakeholder consultations (including NGO) conducted?	Yes, audit team conducted stakeholder consultations (including NGO).	Conformity

3.7 Approved Time Bound Plan

No.	Name of the Estate and Mills	TBP for Certification	Status to date	Any unresolved conflicts (labour disputes, land conflicts, legal non-compliance, etc.)
1	PT Socfin Indonesia - Tanah Gambus Mill and Estate	Certified since 2011	Certified	None
2	PT Socfin Indonesia - Bangun Bandar	Certified since 2011	Certified	None
3	PT Socfin Indonesia - Negeri Lama, Bangun Bandar Mill and Estate	Certified since 2014	Certified	None
4	PT Socfin Indonesia - Mata Pao Mill and Estate	Certified since 2014	Certified	None
5	PT Socfin Indonesia - Sungai Liput Mill and Estate	Certified since 2014	Certified	None

6	PT Socfin Indonesia - Aek Loba Mill and Estate	Certified since 2015	Certified	None
7	PT Socfin Indonesia – Seumanyam Mill and Estate	Certified since 2015	Certified	None
8	PT Socfin Indonesia – Seunagan Mill and Estate	Certified since 2015	Certified	None
9	PT Socfin Indonesia - Lae Butar Mill and Estate	Certified since 2015	Certified	None
10	Okomu Oil Palm Company PLC – Nigerai, Main Estate and Mill	Certified since 2020	Certified	None
11	Okomu Oil Palm Company PLC – Nigerai, Extension 1 Estate	Certified 2022	Certified	None
12	Okomu Oil Palm Company PLC – Nigerai, Extension 2 Estate and Mill	Planned for 2022	Certification audit conducted in September 2022	None
13	Socfin Agricultural Company (SL) Limited (SAC) – Sierra Leone, Mill and Estate	Certified 2022	Certified	None
14	Société Africaine Forestière et Agricole du Cameroun (Safacam) Mill and Estate (TF129, TF136, TF180, TF, Bail Ossa	Certified 2020	Certified	None
15	Société Africaine Forestière et Agricole du Cameroun (Safacam) Concession # TF151	Planned for 2023	Not Certified	None
16	Société Africaine Forestière et Agricole du Cameroun (Safacam) Provisionnal Concession	Planned for 2023	Not Certified	None
17	La Société des Caoutchoucs de Grand Béréby (SoGB) – Cote D’Ivoire, Mill and Estate # TF464	Certified 2021	Certified	None
18	La Société des Caoutchoucs de Grand Béréby (SoGB) – Cote D’Ivoire, Estate # TF465, TF466, TF467	Planned for 2022	Not Certified	None
19	Société Camerounaise de Palmeraies (Socapalm) Eséka Mill	Certified since 2021	Certified	None
20	Société Camerounaise de Palmeraies (Socapalm) Eséka Scheme smallholders	Planned for 2023	Not Certified	None
21	Société Camerounaise de Palmeraies (Socapalm) Mbongo – Cameroon, Mill and Estate	Certified since 2021	Certified	None



22	Société Camerounaise de Palmeraies (Socapalm) Mbambou – Cameroon, Mill and Estate	Certified since 2021	Certified	None
23	Société Camerounaise de Palmeraies (Socapalm) Edea - Cameroon, Mill and Estate	Certified since 2022	Certified	None
24	Société Camerounaise de Palmeraies (Socapalm) Dibombari - Cameroon, Mill and Estate	Certified since 2022	Certified	None
25	Société Camerounaise de Palmeraies (Socapalm) Kienké - Cameroon, Mill and Estate	Certification audit done in 2022	Not Certified	None. Waiting to close all audit nonconformities
26	Brabanta – DRC, Mill and Sanga Sanga, Kadima and Kanangai Estates	Certified since 2022	Certified	None
27	Brabanta – DRC Lumbundji and Savannah Estates	Certified since 2022	Certified	None
28	Agipalma - Sao Tome et Principé, Mill and Titulo 409 Estate	Certified since 2021	Certified	None
29	Agipalma - Sao Tome et Principé, Titulo 410 Estate	Planned for 2023	Not Certified	None
30	Plantations Socfinaf Ghana (PSG), Mill and Manso Estate	Certified since 2022	Certified	None
31	Plantations Socfinaf Ghana (PSG), Subri Estate	Planned for 2023	Not Certified	None

4. Certified organization’s acknowledgement of internal responsibility

4.1 Auditor Recommendation

Certification Recommendation	
Annual Surveillance	
<p>SOGB S.A. has demonstrated conformance to the applicable RSPO standards. The SCS evaluation audit team recommends that continuous certification be granted, subject to subsequent annual audits and the SOGB S.A response to any open minor nonconformities.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>The SCS evaluation team makes the above recommendation for certification based on the full and proper execution of the SCS RSPO Program evaluation protocols.</p>	
<p>Comments: None.</p>	

4.2 Formal Sign-off of Assessment Findings

Prepared by:		Acceptance of Assessment Conclusion by the client:	
Name:	Carmen Wandja	Name:	JEAN-CHRISTOPHE DIENST
Title:	Lead Auditor	Title:	DIRECTEUR GÉNÉRAL
Date:	11/01/23	Date:	27/02/2023
Signature:		Signature:	
Verified by:	Frank Kwesi		
Date of Submission to RSPO:	27/02/2023		

5. Certification Decision

Certification Decision	
Final Certification Decision:	SOGBS.A is in conformance with the RSPO Principles & Criteria Standard (2018), Module MB Mills, and RSPO Market Communications & Claims Standard (2019) with the exception of eight (08) normal non- conformities and three (03) observations. Continued certification is maintained.
Date:	27/02/2023
Certification Decision By:	Frank Kwesi

Appendix 1: Required Supporting Documentation

This list provides a record of which supporting documents are required as a part of the audit project.

Auditors: Please indicate the documents that you submitted to SCS upon completion of the audit **by placing an X in the relevant cell.**

Certificate holders: Please note that SCS only sends you this Summary Report. However, all of the items checked below are available upon request.

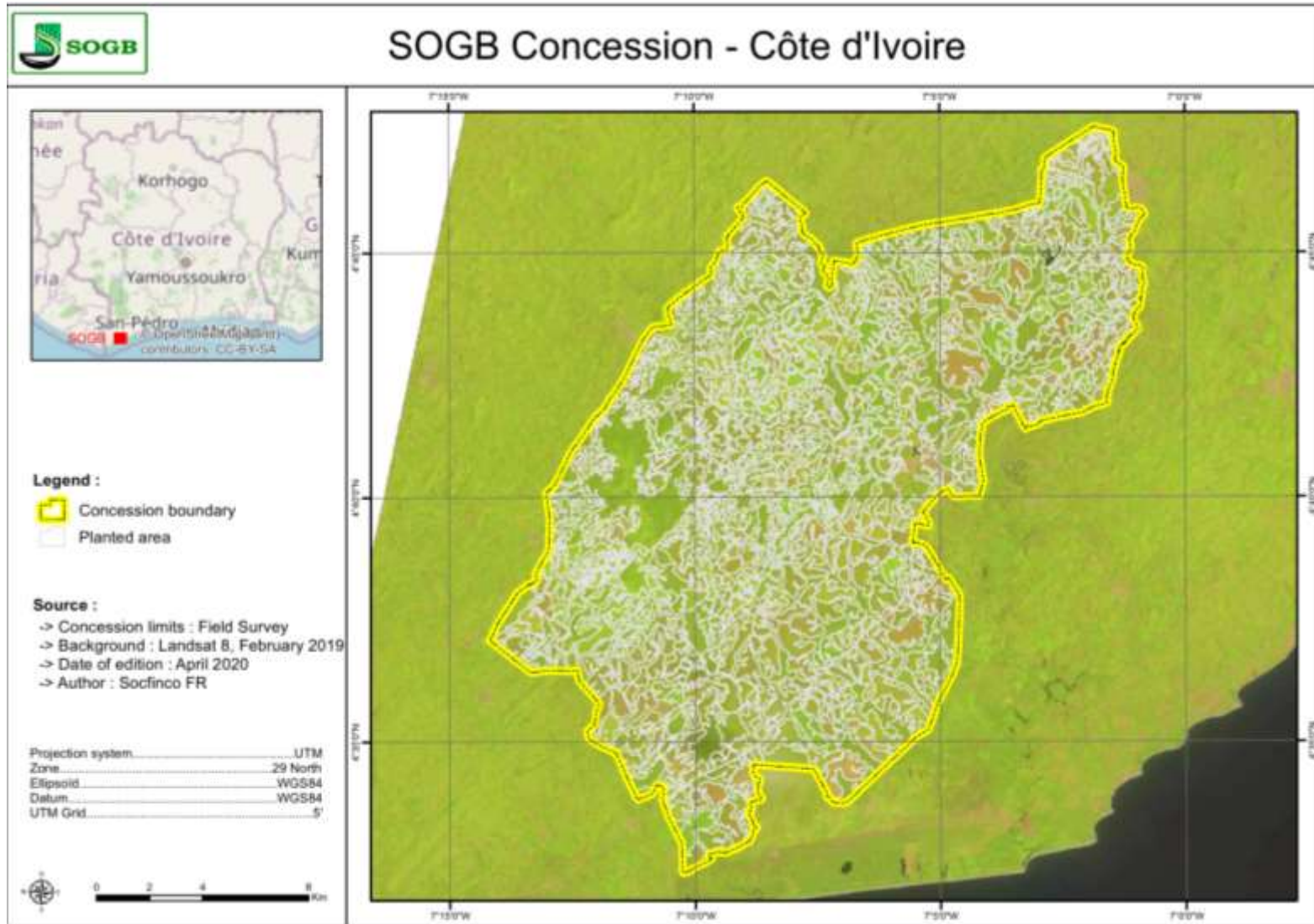
Supporting Document	Submitted to SCS	N/A for this audit project
Audit Plan (Attached as Appendix 2)		
Pre-Audit Assessment		X
Applicable Checklist(s)		
<ul style="list-style-type: none"> ▪ Principles & Criteria Checklist (includes supply chain requirements- embedded in report) 	X	
<ul style="list-style-type: none"> ▪ Principles & Criteria Group Checklist 		X
<ul style="list-style-type: none"> ▪ Principles & Criteria Risk Assessment 	X	
<ul style="list-style-type: none"> ▪ RSPO Rules on Market Communications and Claims 	X	
<ul style="list-style-type: none"> ▪ Peer Review 		X
<ul style="list-style-type: none"> ▪ RSPO P&C Metrics Template 	X	
<ul style="list-style-type: none"> ▪ Stakeholder Engagement Spreadsheet 	X	
Signed Record of Closing Meeting	X	
Evidence of conformance for any CARs closed by the auditor	X	

Appendix 2: Glossary

Acronym/term	Definition
C	Critical
CAR	Corrective Action request
CPO	Crude Palm Oil
EFB	Empty Fruit Bunch
EIA	Environmental Impact Assessment
EMS	Environmental Management System
ERT	Endangered Rare and Threatened Species
FFA	Free Fatty Acids
FFB	Fresh Fruit Bunches
FR	Forest Reserve
Ha	Hectare

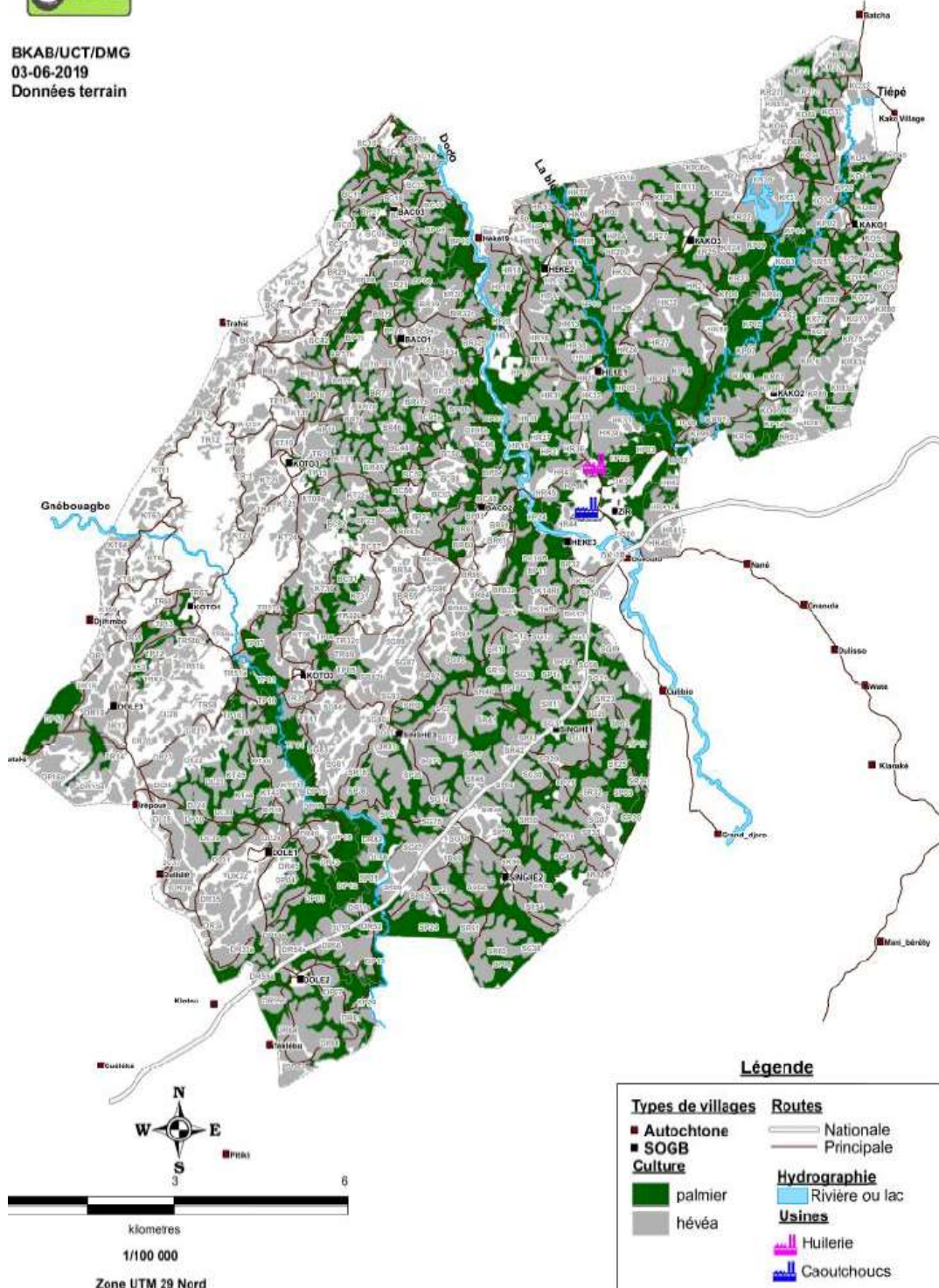
HCV	High Conservation Value
IP	Identity Preserved
HCS	High Carbon Stock
IPM	Integrated Pest Management
ISO	International Organization for Standardisation
K	Potassium
kW	Kilowatt
MB	Mass Balance
Mn	Minor
Mt	Meter
MT	Metric Ton
NC	Non-Conformity
N	Nitrogen
NGO	Non-Governmental Organization
OFI	Opportunity For Improvement
OER	Oil Extraction rate
OSH	Occupational Safety and Health
P	Phosphate
P&C	Principles & Criteria
PK	Palm Kernel
POME	Palm Oil Effluent
PPE	Personal Protective Equipment
SH	Smallholder
SG	Segregated
SOP	Standard Operating Procedure
SEIA	Social and Environmental impact Assessment
TM	Trademark
WHO	World health Organization
yr	Year

Appendix 3: Supplemental Maps





BKAB/UCT/DMG
03-06-2019
Données terrain



Picture: Map of concession _2019

Appendix 4: Principles & Criteria Checklist

Criterion / Indicator	Assessment Findings	Compliance
<p>Principle 1: Behave Ethically and Transparently</p>		
<p>Drive ethical business behavior, build trust and transparency with stakeholders to ensure strong and healthy relationships.</p>		
<p>Guidance:</p> <p>This concerns management documents relating to environmental, social and legal issues that are relevant to compliance with RSPO Criteria.</p> <p>Management documents comprise the results of FPIC processes, SEIAs, Human Rights Policies including a policy on protection of HRDs/whistleblowers, social programmes avoiding or mitigating negative social impact, social programmes advancing livelihoods, figures of gender distribution within all workers categorised by management, administrative staff and workers (both permanent casual workers, piece rate workers), partnership programmes for Independent Smallholders, education and health in the communities.</p> <p>The auditors will comment on the adequacy of each of the documents listed in the public summary of the assessment report.</p> <p>Examples of commercially confidential information include financial data such as costs and income, and details relating to customers and/or suppliers. Data that affects personal privacy should also be confidential.</p> <p>Ongoing disputes (within or outside of a legal mechanism) can be considered as confidential information where disclosure could result in potential negative outcomes for all parties involved. However, affected stakeholders and those seeking resolution to conflict should have access to relevant information.</p> <p>Examples of information where disclosure could result in potential negative environmental or social outcomes include information on sites of rare species where disclosure could increase the risk of hunting or capture for trade, or sacred sites which a community wishes to maintain as private. The unit of certification should ensure that sufficient objective evidence exists to demonstrate that the level of measuring and monitoring of the management plan, and information, is appropriate and made available.</p> <p>For 1.1.5: Applicable data privacy laws should be considered in the gathering, storage, use and distribution and publication of personal information.</p> <p>The following documents should be available at the unit of certification (but not necessarily limited to) upon request:</p> <ul style="list-style-type: none"> ○ Land titles/user rights (Criterion 4.4) ○ Occupational health and safety plans (Criterion 3.6) ○ Plans and impact assessments relating to environmental and social impacts (Criterion 3.4) ○ HCV & HCS documentation (Criterion 7.12) 		

<ul style="list-style-type: none"> ○ Pollution prevention and reduction plans (Criterion 7.10) ○ Details of complaints and grievances (Criterion 4.2) ○ Negotiation procedures (Criterion 4.6) ○ Continuous improvement plans (Criterion 3.2) ○ Public summary of certification assessment report ○ Human Rights Policy (Criterion 4.1) 			
<p>Criterion 1.1:</p> <p>The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.</p>			
<p>1.1.1 (C)</p>	<p>Management documents that are specified in the RSPO P&C are made publicly available.</p>	<p>SOGB S.A. management were made available publicly on SOGB website (www.sogbci.com) or by request sent to jzedia@sogbci.com or koutoua@sogbci.com.</p> <p>The various available public document for view/access at SOGB include:</p> <ul style="list-style-type: none"> • All company Policies • Land Titles/User right • Health and Safety plan • Plans and impact assessment relating to environment • HCV report and summary • Pollution prevention plans • Community relations strategy • Details of Complaint and Grievance • Negation procedures • Continues Improvement Plan • Grievance Procedures • Permits, Licenses and Certificate • Pricing Mechanism Document <p>Responsible management policy of SOCFIN whose SOGB is a member is publicly available under https://www.sogbci.com/publications/documentation/59-socfin-2017-03-22-politique-gestion-responsable .</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>

		<p>Documents are written in French which is a national language in Côte d'Ivoire.</p> <p>There are some policies which are also posted on the company's notice board mounted at the entrance of the company (Mill, administration office, medical office, worker area and housing). There were seen and verified by the audit team.</p>	
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.	<p>All publicly document was made available and written in the French language. French language is the official language and spoken by both the company's internal and external stakeholders. Interview with some stakeholders during the audit stakeholder meetings i.e. community reps, chiefs and elders of communities etc, all established that most communities' members are fluent in the French language. During the event that when it is necessary, information was communicated in a local language.</p> <p>SOGB management has provided evidence that active stakeholders who have received communications, including applicable policies and procedures, receive an explanation in the language in which they believe they better understand the materials. Discharge an acknowledgment of receipt which is the material proof of receipt were reviewed.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
1.1.3 (C)	Records of requests for information and responses shall be maintained.	<p>Internal and external communication procedure (P/DG/DDD/05 of 06th December 2019) indicates that all requests for information responses are registered on a form which is kept updated. Responses for all requests are provided within 14 days after reception of the request. Request could be made by email (jzedia@sogbci.com or koutoua@sogbci.com) or directly by SOGB website (www.sogbci.com).</p> <p>SOGB has a register for the management of incoming mail. The relevant information on the requests received is recorded there. The same applies to the response. Review of samples request includes that for 2022 showed that responses were provided by SOGB. Interview with the external relationship responsible established that there has not been any pending request for information from relevant stakeholder that require</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		filing.	
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.	<p>SOGB has an internal and external consultation and communication procedure Ref P/DG/DDD/05 dated 06/12/2019 revision 0. This procedure establishes the internal and external consultation and communication procedures associated with the implementation of the RSPO standard and relevant issues identified by SOGB so that they can be effectively monitored and documented.</p> <p>The procedure does not identify the mechanism implemented for external communications with riparian communities. Indeed, the documentation review and interviews revealed that SOGB communicates with communities through letters, meetings (at the SOGB office or in the communities), awareness raising and through the Association des Villages Déplacés (AVD). For example and not limited to:</p> <ul style="list-style-type: none"> • Letters of communication of the results of recruitment tests in Heke, Trahie, Pataké, Klotou, Oueoulo dated 06/09/22. • Meeting on encroachment between SOGB and the communities on 05, 06, 07, 08 January 2022, which was attended by the designated representatives of these communities. • Sensitisation tours in the AVD villages from 21/03/22 to 26/03/22. <p>The communities were informed by letters, meetings (at the SOGB office or in the communities), awareness-raising and via the Association of Displaced Villages (AVD). For example and not limited to:</p> <ul style="list-style-type: none"> • Letters of communication of the results of recruitment tests in Heke, Trahie, Pataké, Klotou, Oueoulo dated 06/09/22. • Meeting on encroachment between SOGB and the communities on 05, 06, 07, 08 January 2022, which was attended by the designated representatives of these communities. • Sensitisation tours in the AVD villages from 21/03/22 to 26/03/22. 	<input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.	Stakeholders have been identified by SOGB and recorded in the Stakeholder List Ref EN/RSPO/03 dated 28/09/2022 Revision 6. Also, a list	<input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs

		<p>and contacts of AVD, Village Headmen and Village Committee 2022 Ref D.R.E dated 12/09/22 is available. The list includes:</p> <ul style="list-style-type: none"> • Name and contact of representative person • Name of the village • Contact number • Email if available <p>Stakeholders identified were:</p> <ul style="list-style-type: none"> • Administrative local authorities • Villages chief • President of AVD • NGO • National and international institutes <p>It is evident from the review of this documentation that some key representatives and stakeholders in communications between SOGB and the communities are not identified. The same is true for certain actors who are present on the SOGB's territory and from whom the SOGB requests assistance. These include the National Gendarmerie Brigade.</p>	<input type="checkbox"/> N/A
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Criterion 1.2:
The unit of certification commits to ethical conduct in all business operations and transactions.

Guidance:
All levels of the operations will include contractors (e.g. those involved in security).
The policy should include as a minimum:

- A respect for fair conduct of business
- A prohibition of all forms of corruption, bribery and fraudulent use of funds and resources
- A proper disclosure of information in accordance with applicable regulations and accepted industry practices.

The policy should be set within the framework of the UN Convention Against Corruption, in particular Article 12.
The policy should cover elements such as: bribery; facilitation payments; guidance and procedure for gifts and hospitality; disclosure of political contributions; guidelines for charitable donations and sponsorships; respect for fair conduct of business; proper disclosure of information in accordance with applicable regulations and accepted industry practices; compliance with existing anti-corruption legislation.

<p>Commitment to company ethical policies is incorporated in all service contracts.</p> <p>There are due diligence procedures in place for the selection and contracting of recruitment agencies and labour intermediaries or suppliers.</p> <p>Unethical conduct includes: charging fees to workers, recovering cost of recruitment and transportation against workers' wages, receiving gifts and commissions from labour intermediaries or suppliers.</p>			
1.2.1	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</p>	<p>Written policies committing to a code of ethical conduct and integrity in all operations and transactions has been reviewed as stated on document named "CODE ETHIQUE DES EMPLOYES ET DE L'ENTREPRISE" and "CODE ETHIQUE DES FOURNISSEURS" dated on March 2019 and signed by Managing Director of SOGB.</p> <p>SOGB commits to conduct all business, operation and transactions ethically as promoted by United nations Convention of 31st October 2003:</p> <ul style="list-style-type: none"> • Promoting transparency and complying with all applicable laws and legislation • Ensuring that all our actions are conducted with integrity and transparency in accordance with our values • Preventing corruption, bribery and fraudulent use of funds and resources • Avoiding situations involving actual or potential conflict of interest so that even the slightest doubt about integrity is not raised. • Forbidden drugs, alcohol and guns in all operations and on all sites. • Taking care that all confidential information is used for company business purpose only. <p>SOGB commits to conduct all business, operation and transactions ethically as promoted by United nations Convention of 31st October 2003 which cover:</p> <ul style="list-style-type: none"> • Competition issues • Confidential information and intellectual property • Conflict of interest • Drugs, Alcohol and firearms 	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>

		<ul style="list-style-type: none"> • Use of email and the internet • Use of the company assets • Environment, health and safety • Government relations • Human rights and the workplace • Payments of illicit sums • Money laundering • Business dealings • Political work • Security laws and insider trading • Sexual harassment, workplace harassment and violence • Shareholder, media and community relations • Safety in the workplace <p>Sensitization records done on 2022 in various village by Mr. KOUTOU Alphonse, RPSO project coordinator, was reviewed. Also, Contracted parties, workers and villagers’ interviews confirmed that they have been sensitized on internal regulation and policies of SOGB.</p>	
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p>	<p>A system to monitor compliance and the implementation of the policy and overall ethical business practice is in place.</p> <p>Activity carried out are:</p> <ul style="list-style-type: none"> • provide to all third parties a copy of the policy, • organized awareness activity to keep stakeholders informed and • internal audit to verify the compliance of the last on the policy and overall ethical business practice. <p>Internal audit for implementation of various SOP by the third parties done on the 12th September 2022 reviewed. Review of corrective action was done during the management review. Others verification were done on the 15th April and 29th August 2022 24/03/21, 24/09/20 were also sighted.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.

<p>Criterion 2.1:</p> <p>There is compliance with all applicable local, national and ratified international laws and regulations.</p>			
<p>Guidance:</p> <p>Implementing all legal requirements is an essential baseline requirement for all growers whatever their location or size. Relevant legislation includes but is not limited to: regulations governing land tenure and land-use rights, labour, agricultural practices (e.g. chemical use), environment (e.g. wildlife laws, pollution, environmental management and forestry laws), storage, transportation and processing practices. It also includes laws made pursuant to a country’s obligations under international laws or conventions (e.g. the Convention on Biological Diversity (CBD), ILO Core Conventions, UN Guiding Principles on Business and Human Rights). Furthermore, where countries have provisions to respect customary law, these will be taken into account.</p> <p>Key international laws and conventions are set out in Annex 1.</p> <p>Contradictions and inconsistencies should be identified, and solutions suggested. Evidence should be incorporated as part of implementation of Criterion 2.3.</p> <p>See Indicator 4.4.1 for requirements on legal ownership or lease and authorised use of customary lands.</p> <p>For Indicator 2.1.2:</p> <p>A ‘documented system for ensuring legal compliance’ can take the form of physical or virtual filing cabinet of applicable laws, regulations and rules with elements of how these laws are interpreted and followed in the running of the operations.</p>			
2.1.1 (C)	The unit of certification complies with applicable legal requirements.	<p>SOGB has a list of applicable legal requirements captioned ‘AE LEGislatIoN 2022’. It contains about 2880 applicable local and international legal requirements. Compliance with local, national and ratified international laws and regulations applicable to all operations was verified and evaluated by SOGB. The list includes laws on different domain and some of them are:</p> <ul style="list-style-type: none"> • Agriculture • Rubber Factory • Oil Palm Mill And crusher plant • Process Equipment • Manufacturing And Heat Treatment Of Wooden Pallets • Metrology And Product Quality • Customs-Import-Export-Product Marketing • Environmental Protection • Health And Safety at Work • Workshop 	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		<ul style="list-style-type: none"> • Construction And Housing • Hydrocarbon Storage • Use Of Quarry Materials • Social And Human resource management • Finance -Fiscality <p>Assessment done by SOGB on August 2022 was reviewed during the audit. Actions were initiated and planned in action plan document named “ANALYSE ET EVALUATION DE LA CONFORMITE AUX EXIGENCES LEGALES”. These actions include: Côte d’Ivoire Constitution, Local Government, Land Management and related Wildlife & Biodiversity Conservation regulations, Pesticide Management, Fire Management, Labour & Human Rights/ Health Environmental Management, Energy Management, Water Management, waste and effluents management, implementation of projects subjected to ESIA, treatment of atmospheric emissions, staff trainings and declaration of accidents and control results.</p> <p>Some evidences of legal compliance were checked such as:</p> <ul style="list-style-type: none"> • Authorization for CPO and PKO production N°0159 MINSEDD/CAB/CIAPOL/SDIIC of 12/1017. • Annual fee for land lease paid on the 11/6/2022 • Waste management declaration delivered by the Ministry of environment and sustainable development through the Ivorian Antipollution Centre: For example First semester declaration for the period of January 2022 to June 2022, dated 4th July 2022. 	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.</p>	<p>SOGB has a documented system in place for ensuing legal compliance applicable to its operations. There is a Procedure captioned “PROCEDURE DE VEILLE LEGALE ET REGELEMENTAIRE ET DE GESTION DES OBLIGATIONS DE CONFORMITES DE LA SOGB “ referenced GP202 dated 16th May 2022. This document describes the modalities of identification, access, communication, management and monitoring of national and international laws applicable to the activities, products and services of the company.</p>	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>

		<p>The Head of the sustainability Development is responsible for identifying areas of legal and regulatory compliance.</p> <p>The identification of legal requirements applicable to SOGB's products and services activities is entrusted to a legal and regulatory firm, if necessary. The Legal and Regulatory Committee is put in place to monitor the compliance of the applicable laws and regulations. The communication of the different laws to the relevant departments and stakeholders (process drivers, co-drivers or relays, heads of departments or SOGB services) is done by the sustainability department.</p> <p>Update of the legal registry is done by the lawyer once a year while any changes are added to the registry when publicly available. Interview with SOGB legal counsel established that sources of information is done through newspaper publications, radio and television announcements.</p>																									
2.1.3	<p>Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.</p>	<p>SOGB maintains its boundaries in accordance with the description of the land titles including mainly those covered by the scope of the audit. Boundary markers were clearly visible during the field inspection.</p> <p>Sampled pillars were select for verification during the field visit. The selected pillars were all found, and their GPS coordinates were taken. Field visit did not identify any planting beyond the company legal boundaries.</p> <table border="1" data-bbox="982 959 1543 1295"> <thead> <tr> <th>N^o</th> <th>Boundary visited</th> <th>GPS coordinates</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>655</td> <td>07°07'450" N, 05°2'776" E</td> </tr> <tr> <td>2</td> <td>654</td> <td>07°07'492" N, 05°26'764" E</td> </tr> <tr> <td>3</td> <td>653</td> <td>07°07'544" N, 05°26'769" E</td> </tr> <tr> <td>4</td> <td>041</td> <td>07°07'493" N, 05°26'865" E</td> </tr> <tr> <td>5</td> <td>042</td> <td>07°07'449" N, 05°26'882" E</td> </tr> <tr> <td>6</td> <td>043</td> <td>07°19'295" N, 05°28'735" E</td> </tr> <tr> <td>4</td> <td>044</td> <td>07°07'489" N, 05°28'465" E</td> </tr> </tbody> </table> <p>SOGB has clearly demarcated their legal boundaries through the use of boundary pillars. The company has a documented procedure titled</p>	N ^o	Boundary visited	GPS coordinates	1	655	07°07'450" N, 05°2'776" E	2	654	07°07'492" N, 05°26'764" E	3	653	07°07'544" N, 05°26'769" E	4	041	07°07'493" N, 05°26'865" E	5	042	07°07'449" N, 05°26'882" E	6	043	07°19'295" N, 05°28'735" E	4	044	07°07'489" N, 05°28'465" E	<p><input type="checkbox"/> C</p> <p><input checked="" type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>
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		<p>“Procedure De Gestion Des Limites De Plantation” dated 29/09/2020 with reference P/DADA/DMG/03. The main objective of the procedure is for the management of the plantation boundaries. The procedure indicates that boundary monitoring is done twice each year.</p> <p>The meetings related to the identification of encroachments of SOGB crops on the spaces of the riparian villages (Kako, Heke, Oueoulo, Teklebo) took place from 5th to 8th January 2022 in accordance with the action plan of 13th October 2022. The results of the SOGB boundary refresh were shared with the representatives of the above-mentioned village chiefs before these encroachments were recorded and validated by the administrative authorities.</p> <p>However, examination of the concession maps from the results of the delimitation exercise showed that SOGB had planted oil palm trees outside its legal boundaries. The parcels concerned are BP10; BP 14; DP06; KP03; HP02; KP12. Furthermore, analysis of the document reporting the volumes of FFB harvested confirmed that FFB is harvested on these plots, including the part outside the SOGB concession.</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.

Guidance:
 Contracted parties include:

- Temporary employment, whereby workers are engaged only for a specific period of time, includes fixed-term, project- or task-based contracts, as well as seasonal or casual work, including day labour
- Fixed-term contract, open-ended contract
- Fixed-term, project, or task-based contracts are contractual employment arrangements between one employer and one employee characterised by a limited duration or a pre-specified event to end the contract
- Casual work is the engagement of workers on a very short term or on an occasional and intermittent basis, often for a specific number of hours, days or weeks, in return for a wage set by the terms of the daily or periodic work agreement. Casual work is a prominent feature of informal wage employment in low-income developing countries, but it has also emerged more recently in industrialised economies, particularly in jobs associated with the “on-demand” or ‘gig economy’”. (https://www.ilo.org/global/topics/non-standard-employment/WCMS_534826/lang--en/index.htm)

<p>2.2.1</p>	<p>A list of contracted parties is maintained.</p>	<p>List of contracted parties was available and has been reviewed and dated on Ref EN/RSPO/03 dated on 28/09/2022 Revision 6. Activities covered were: agricultural services, transporter of workers and FFB transporters by Admin Department. The list includes:</p> <ul style="list-style-type: none"> • Security companies • Field/Labour Contractors • CPO and PKO transporter • FFB suppliers • Financial companies <p>Activities covered were: agricultural services, transporter of workers and FFB transporters by Admin Department. The list includes:</p> <ul style="list-style-type: none"> • Scope of services • Obligation of the contractor • Obligation of SOGB • Term • Renewal and review Engagement • Duration and Termination • Payment • Force majeure • Applicable Law • Entire agreement and notices • Sustainability disposition • H&S requirements • Declaration of all workers to Social insurance 	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>
<p>2.2.2</p>	<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>Contracts between SOGB and contractors have been signed and reviewed. Contracts includes the following items such as:</p> <ul style="list-style-type: none"> • Scope of services • Obligation of the contractor • Obligation of SOGB • Term • Renewal and review Engagement 	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>

		<ul style="list-style-type: none"> • Duration and Termination • Payment • Force majeure • Applicable Law • Entire agreement and notices • Sustainability disposition • H&S requirements • Declaration of all worker to Social insurance <p>Applicable legal requirements to comply were clearly precise in the contracts revised. It is clearly mentioned that the agreement was constructed and governed in accordance with the laws of republic of Côte d’Ivoire. For example: Contracts with SAPH, CENTAURES ROUTIERS, NPHP, SELCAPH-GB reviewed.</p> <p>Interview done with NPHP, SELCAPH-GB confirmed that they signed contracts and received all required documentation.</p> <p>Contracts of contractors have been reviewed. Specific clauses on meeting applicable legal requirements were mentioned on them. Interview done with them confirmed that they signed contracts with SOGB.</p>	
2.2.3	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.</p>	<p>Applicable legal requirements to comply were clearly precise in the contracts revised. It is clearly mentioned that the agreement was constructed and governed in accordance with the laws of republic of Côte d’Ivoire.</p> <p>Clauses disallowing child, forced and trafficked labour are clearly mentioned in the contracts at Article 7 level. No young workers were employed by subcontractors audited.</p> <p>Contracts between SOGB and contractors have been signed and reviewed. For example: contracts with SAPH, CENTAURES ROUTIERS, NPHP, SELCAPH-GB reviewed.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
<p>Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.</p>			

<p>Guidance: For consideration of FFB legality, NIs should also consider commonly accepted local practices and customs that are generally accepted to be on a par with legal standing or accepted by authorities (e.g. native courts).</p>			
<p>2.3.1 (C)</p>	<p>2.3.1 (C) For all directly sourced FFB, the mill requires:</p> <ul style="list-style-type: none"> Information on geo-location of FFB origins Proof of the ownership status or the right/claim to the land by the grower/ smallholder Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB 	<p>SOGB sources directly FFB with 90 suppliers including smallholders registered in the SOGB data base captioned" LISTE DES FOURISSUERS FFB 2022" containing information Information on geo-location of FFB origins, name of farmers and theirs contact, area, planting year and FFB monthly production were available and reviewed.</p> <p>The mill maintained a list of indirectly sourced FFB suppliers, which are smallholders captioned "Statut des parcelles palmier DPV 22, last updated August 2022, containing about 145 smallholders in total.</p> <p>Maps and proof the right to the land use were reviewed for each FFB supplier. Proof of the ownership of the farmers captioned" ATTESTATION DE PROPRIÉTÉ" signed by the head of the village and the farmer show ownership status or right/claim to the land. Evidence sighted are as follow:</p> <ul style="list-style-type: none"> Matricula number PVP043 with proof of ownership dated 21st September 2019 Matricula number PVP046 with proof of ownership dated 13th February 2020 Matricula number PVP050 with proof of ownership dated 2nd October 2019; Matricula number PVP085 with proof of ownership dated 24th September 2019; Matricula number PVP127 with proof of ownership dated 15th February 2020; Matricula number PVP196 with proof of ownership dated 31st October 2019. 	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>

2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.</p> <p>PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.</p>	Not applicable. Only directly sourced FFB operated by SOGB.	<input type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input checked="" type="checkbox"/> N/A
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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.

Guidance:

Whilst it is recognised that long-term profitability is also affected by factors outside their direct control, top management should be able to demonstrate attention to economic and financial viability through long-term management planning.

For plantations on peat, a longer time frame for the projection of the annual replanting programme is needed per Criterion 7.7.

The unit of certification should have a system to improve practices in line with new information and techniques. For smallholder schemes, the scheme management should be expected to provide their members with information on significant improvements. This Criterion is not applicable to Independent Smallholders.

The business or management plan should contain:

1. Attention to quality of planting materials
2. Crop projection = Fresh Fruit Bunches (FFB) yield trends
3. Mill extraction rates = Oil Extraction Rate (OER) trends
4. Cost of production = cost per tonne of Crude Palm Oil (CPO) trends
5. Forecast prices
6. Financial indicators

Suggested calculation: Trends in 3-year running mean over the last decade (FFB trends may need to allow for low yield during major replanting programmes).

Consideration of smallholders should be inherent in all management planning where applicable (see also Principle 5). For Scheme Smallholders, the content of the business plan may vary from that suggested.

Where the specific financial details are not known, an estimate of these amounts, or structures for defining those estimates will be made clear within the contract.

Management reviews (Indicator 3.1.3) should include:

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.	<p>SOGB has in place 25 years projection business plan. Plan includes key projections, financing, among others. Key projections include:</p> <ul style="list-style-type: none"> • Fresh Fruit Bunches (FFB) yield trends • Crude Palm Oil (CPO) and Palm Kernel Oil (PKO) production trends • Average prices for CPO, PKO • Sales projection for CPO, PKO • Financial projections including exchange rate, inflation rates among others <p>Investments projection including Land preparation, Nursery, Road maintenance / Opening of roads, Field maintenance / Planting, factory, machinery and equipment, buildings and housing, vehicles. Interview done with Managing Director confirmed this assessment.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
3.1.2	An annual replanting programme projected for a minimum of five years, is available.	<p>SOGB prepared a replanting program until 2025 named “PROGRAMME REPLANTING PALMIER” Ref NI/DATA/DAD/01 dated on 29/09/20 Revision 0. The program lays down replanting which is scheduled to begin in 2027. The establishment of a nursery is foreseen in 2026.</p> <p>The program is comprehensive and includes details of the plantation parcels, their year of planting, and the surface area. Based on this, the projected year of replanting per parcel is assigned. The replanting program extends to 2043.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.	<p>SOGB has a documented procedure titled “Management Procedure referenced MG101-2 and dated 27/04/2020.</p> <p>SOGB has conducted management review on 12/10/22. It is planned to be done once a year. Minute of the management review including attendance list was sighted. The meeting was attended by 42 participants from each department. The management review as sighted has covered all the all the indicators including:</p> <ul style="list-style-type: none"> • Results of internal audits • Customer feedback • Process performance and product conformity 	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		<ul style="list-style-type: none"> • Status of preventive and corrective actions • Follow-up actions from management reviews • Changes that could affect the management system • Recommendations for improvement 	
<p>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>			
<p>Guidance: For the action plan for continuous improvement, indicators may include but not be limited to:</p> <ol style="list-style-type: none"> 1. Optimising the yield of the supply base. 2. Reduction in use of pesticides (Criterion 7.2) 3. Environmental impacts (Criteria 3.4, 7.6 and 7.7) 4. Waste reduction (Criterion 7.3) 5. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) 6. Impacts on communities, workers and smallholders (Principle 6) 7. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12) <p>Where applicable, review should include Scheme Smallholders.</p> <p>The unit of certification should have a system to improve practices in line with new information and techniques, and a mechanism for disseminating this information throughout the workforce. For smallholders, there should be systematic guidance and training for continuous improvement</p>			
3.2.1 (C)	<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> <ol 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 	<p>The company has a documented plan captioned Plan D' Amelioration Continue referenced PI/DDD/08 last updated in 03/10/2022. The purpose of the plan is to describe the methodology for developing the action plan for continuous improvement. SOGB action plan for continuous improvement covers three key which are Social, Environmental and Economic indicators. Evidences of implementation are as:</p> <ol style="list-style-type: none"> 1. The company has an agreement with the 13 communities to implement social development programmes at a cost of 2900 CFA per ha of their land size every year. Reviewed a plan titled Etat Des Projects Realises Dans Le cadre Du Paternariat SOGB-Villages ADV, RSE 2021-2023 (Corporate Social Responsibility) developed by the 	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>

	<p>6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)</p>	<p>company in consultations with the villages. The plan has information on all the intended projects the company will implements as part of providing support to the communities. The communities sends their project request to ADV who communicates it to the company. The audit team reviewed project implemented for each community for the year 2021 and 2022. They include:</p> <ul style="list-style-type: none"> - Social Indicator <table border="1" data-bbox="1052 464 1711 716"> <thead> <tr> <th>Village</th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>Djihimbo</td> <td>Construction of market</td> <td>Rehabilitation of hosuing for nurses and midwives</td> </tr> <tr> <td>Klotou</td> <td></td> <td>Building of youth center</td> </tr> </tbody> </table> <ul style="list-style-type: none"> - Evidence of reduction in the use of pesticides <p>As part of action for continues improvement, under the heading Reduction De L'Utilisation Des Pesticides, it was established that herbicides application is done when there are 60-80% of weeds which hinders the collection of the loose FFBs on the floor.</p> <p>Review of action plan for continuous improvement and evidence cover:</p> <ul style="list-style-type: none"> • Optimisation the yield of the supply base. • Reduction in use of pesticides • Environmental impacts • Waste reduction • Pollution and greenhouse gas (GHG) emissions • Impacts on communities, workers and smallholders • Integrated management of HCV-HCS, peatland and other conservation areas 	Village	2021	2022	Djihimbo	Construction of market	Rehabilitation of hosuing for nurses and midwives	Klotou		Building of youth center	
Village	2021	2022										
Djihimbo	Construction of market	Rehabilitation of hosuing for nurses and midwives										
Klotou		Building of youth center										
3.2.2	<p>As part of the monitoring and continuous improvement proces, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.</p>	<p>Metric template V2.1 was submitted and has been reviewed.</p>	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs</p>									

			<input type="checkbox"/> N/A
<p>Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.</p>			
<p>Guidance: Mechanisms to check implementation could include documentation of management systems and internal control procedures (see Criterion 2.1). SOP and documentation for mills should include relevant supply chain requirements (see SCCS section under Principle 3). The unit of certification, while working with third party suppliers of FFB on traceability and legality, should use the opportunity to distribute suitable information on BMPs.</p>			
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.	<p>SOGB has in place a list of all SOPs relevant to it operation.. Some of SOP were reviewed such as:</p> <ol style="list-style-type: none"> 1. P / DATA / 01 - Identification of procedures 2. P / DATA / 02 - Identification and marking of riparian zones 3. P / DATA / 03 - Maintenance and maintenance of riparian areas 4. P / DATA / 04 - Monitoring of riparian zones 5. P / DATA / 05 - Management of plantation boundaries 6. P / DATA / 06 - Planting on the slopes 7. P / DATA / DAD / 01 - Management of annex stores 8. P / DATA / DAD / 02 - Management of associated phytosanitary stores 9. P / DATA / DAD / 03 - Monitoring of phytosanitary products 10. P / DATA / DAD / 04 - Field checks 11. P / DATA / DAD / 05 - Action plan for the reduction of phytosanitary products 12. P / DATA / DAD / 06 - Soil fertility management plan 13. P / DATA / DAD / 07 - Pest management plan 14. P / DATA / DAD / 08 - Management of time sheets 15. P / DATA / DAD / 10 - Management of MS and patient notebooks 	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		<ol style="list-style-type: none"> 16. P / DATA / DAD / UCP / 01 - Collection and weighing of detached fruit 17. P / DATA / DAD / UCP / 02 - Application of manure 18. P / DATA / DAD / UCP / 03 - Harvest and collection 19. P / DATA / DAD / UCP / 04 - Collection of production 20. P / DATA / DAD / UCP / 05 - Pruning 21. P / DATA / DAD / DCS / 07 - Treatment of herbicide palmeraies 22. P / DATA / DAD / UCP / 08 - Phytosanitary round 23. P / DATA / DAD / UCP / 09 - Coeleno control 24. P / DATA / DAD / UCP / 10 - Castration 25. P / DATA / DAD / UCP / 11 - Extirpation of woody plants 26. P / DATA / DAD / UCP / 12 - Manual rounds 27. P / DATA / DAD / DPE / 01 - Management of the pre-nursery 28. P / DATA / DAD / DPE / 02 - Nursery management 29. P / DATA / DAD / DPE / 03 - Planting Palm 30. P/DHST/DH/01 - INTERNAL AUDIT PROCEDURE 31. P/DHST/DH/02 - CPO/PKO/PKC DELIVERY PROCEDURE 32. P/DHST/DH/03 - SUPPLY CHAIN MANAGEMENT AND TRACEABILITY PROCEDURE 33. P/DHST/DH/04 - RAW MATERIAL RECEPTION PROCEDURE 34. P/DHST/DH/05 - LIST OF PERSONNEL IN CHARGE OF SCCS TASKS 35. P/DHST/DH/06 - RENEWABLE ENERGY AND FOSSIL FUEL EFFICIENCY PLAN 36. P/DHST/DH/MH/01 - CORRECTIVE MAINTENANCE MANAGEMENT PROCEDURE 37. P/DHST/DH/MH/02 - PREVENTIVE MAINTENANCE MANAGEMENT PROCEDURE 38. P/DHST/DH/TH/01 - SHIP LOADING PROCEDURE 39. P/DHST/DH/TH/02 - TANKER LOADING PROCEDURE 40. P/DHST/DH/TH/03 - CPO&PKO RECEPTION PROCEDURE 41. P/DHST/DH/TH/04 - CPO&PKO STOCK MANAGEMENT PROCEDURE AT THSOGB 	
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<p>3.3.2</p>	<p>A mechanism to check consistent implementation of procedures is in place.</p>	<p>A mechanism to check consistent implementation of procedures of SOGB is in place. Responsible persons are identified to check the effectiveness of the job description activities done by each worker and actors.</p> <p>Control activities on the quality of oil palm report conducted from 13th August to 12th September 2022 and report on protected areas dated 24th August, 9th September and 21st September 2022 were sighted and reviewed.</p> <p>More also, internal audits are conducted to monitor the implementation of the SOPs. Action plan is elaborated after the internal audit and forwarded to all department head for monitor and implementation of the corrective actions. Evidence of internal audit done are as follow:</p> <ul style="list-style-type: none"> • Internal audit for implementation of the procedure on fertilizers application done on the 12th September 2022 24/03/21, 24/09/20 were reviewed. Review of corrective action was done during the management review. • Internal audit for implementation of the procedure on herbicides manipulation done on the 15th April and 29th August 2022 24/03/21, 24/09/20 were also sighted. <p>SOGB also conduct formal and informal trainings for workers, daily Safety talks, H&S meetings which are carried out in language understood by all workers. The approaches include internal controls of SOP implementation which includes SOP and PPE compliance monitoring.</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>
<p>3.3.3</p>	<p>Records of monitoring and any actions taken are maintained and available.</p>	<p>SOGB maintain records of training and internal control of implementation of its SOPs. There is training program in place ensure recycling of workers on good practices in each operation and practical field evaluation. Internal control and monitoring activities are done by assigned persons from its different operations</p> <p>These records were reviewed during the audit. Sample of records include: SOP and PPE compliance monitoring conducted in September and August 2022 for harvesters, , FFB loaders, fertilizer applicators and sprayers. The monitoring reports covers both permanent and contract workers.</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>

		<p>There is also a correction action form to address any nonconformity that may arise from the audits. Records of such monitoring activities as well as the actions take are maintained. Reviewed records of monitoring</p> <ol style="list-style-type: none"> 1. Report on Monitoring of Fertilizer Application Date: 12/09/2022 Venue: Nursery Observation: the method to be used was respected in 11% of observed plants, All PPEs was use appropriately and riparian zones were respected. 2. Audit report on herbicide application Date: 15/04/2022 Venue: Plantations 3. Audit report on HVC monitoring Date: 21/09/2022 Venue: Plantations 4. Audit report on harvester Date: 27/09/2022 Venue: Plantations <p>Additionally, a register of corrective actions (Registre de Suivi des Actions Correctives) is maintained. This register details, the problem identified, the corrective action taken, the person responsible (including matricula number), the date on which it was taken, and the specific operation concerned (e.g. harvesting, herbicide application, etc.).</p>	
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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.

Guidance:
The terms of reference of the SEIA should be defined. Ideally, the SEIA should be carried out by accredited independent experts, in order to ensure an objective process. The assessment (SEIA) should include, but is not limited to:

1. Assessment of the impacts of all major planned activities, including land clearing, planting, replanting, pesticide and fertiliser use, mill operations, roads, drainage and irrigation systems and other infrastructure

2. Assessment of the impacts on HCVs, biodiversity and RTE species, including beyond concession boundaries and any measures for the conservation and/or enhancement of these
3. Assessment of the potential effects on adjacent natural ecosystems of planned developments, including whether development or expansion will increase pressure on nearby natural ecosystems
4. Identification of watercourses and wetlands and assessment of potential effects on hydrology and land subsidence of planned developments. Measures should be planned and implemented to maintain the quantity, quality and access
5. to water and land resources
6. Baseline soil surveys and topographic information, including the identification of steep terrain, marginal and fragile soils, areas prone to erosion, degradation, subsidence, and flooding
7. Analysis of the type of land to be used (forest, degraded forest, peatlands, cleared land, etc.)
8. Assessment of land ownership and user rights
9. Assessment of current land use patterns
10. Assessment of impacts on people's amenity
11. Assess impacts on employment, employment opportunities or from changes of employment terms
12. A cost-benefit analysis on social aspects
13. Assessment of potential social impacts on surrounding communities of a plantation, including an analysis of potential
 1. effects on livelihoods, and differential effects on women versus men, ethnic communities, and migrant versus long-term
 2. residents
14. Assessment of salient risk of human rights violations
15. Assessment of the impacts on all dimensions of food and water security including the right to adequate food, and
 3. monitoring food and water security for affected communities
16. Assessment of activities which may impact air quality or generate significant GHG emissions

For smallholder schemes, the scheme management has the responsibility to undertake an impact assessment and to plan and operate in accordance with the results.

Additional information on SEIA can be found in various external sources such as HCSA Toolkit Module 3 and the International Finance Corporation (IFC)'s Guide to Biodiversity for Private Sector: The Social and Environmental Impact Process.

The review of the monitoring and management plan should be done (once every two years) internally or externally.

For 3.4.3: The review of the monitoring and management plan should be carried out once every two years internally and once every three years by an environmental assessment consultant approved by the National Environment Agency (ANDE) to be submitted for validation by the inter-ministerial commission.

Management documents may comprise social programmes avoiding or mitigating adverse social impact including human rights, social programmes advancing community livelihoods and gender equality, partnership programmes for Independent Smallholders, education and health in the communities.

Affected stakeholders are able to express their views through their own representative institutions, or freely chosen spokespersons, during the identification of impacts, reviewing findings and plans for mitigation, and monitoring the success of implemented plans.

<p>3.4.1 (C)</p>	<p>In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.</p>	<p>There are no new plantings, however SOGB has conducted an assessment to monitor the social and environmental impact of their operations. The document captioned Plan De gestion Environnmetal Et Social-Audit was conducted by ENVAL in May 2019. ENVAL is an independent consultant accredit by the Ministry In charge of the Environment to conduct environmental assessment.</p> <p>The results of the assessment identified both the social and environment impact of the operations and the assessment was done in consultations with the communities as confirmed during the stakeholder consultations.</p> <p>Review of the document and interview with the communities during stakeholder engagement confirmed the participation of the communities in the assessment process.</p> <p>Base on the findings of the assessment, a corrective action plan was developed to address the impacts identified. The action plan reviewed provides information on the definition of the findings, Nature of the findings, corrective/preventive action, execution date and responsible person.</p> <p>The laws of the country requires that the management plan is reviewed ones every three years. In line with the directive, the company has contracted Agence Nationale De l’Environnement (ANDE) to conduct a review of the plan. The terms of reference for the assessment was made available for review. The TOR dated August 2022 with reference number AE/N°24-1708-22/kgr had as part of the objectives to include the following:</p> <ol style="list-style-type: none"> 1. Assess the compliance of the site with the regulations in force 2. Guarantee to all SOGB staff and subcontractors a healthy working conditions in accordance with the provisions of the Labour code 3. Bring the managers in charge of the management of SOGB to ensure its regulatory monitoing in terms of management of its environmental risk. 	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</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>As stated in 3.4.1 above.</p> <p>The document captioned Plan De gestion Environnmetal Et Social-Audit was conducted by ENVAL in May 2019. ENVAL is an independent consultant accredit by the Ministry In charge of the Environment to conduct environmental assessment.</p> <p>The results of the assessment identified both the social and environment impact of the operations and the assessment was done in consultations with the communities as confirmed during the stakeholder consultations.</p> <p>Review of the document and interview with the communities during stakeholder engagement confirmed the participation of the communities in the assessment process.</p> <p>Base on the findings of the assessment, a corrective action plan was developed to address the impacts identified. The action plan reviewed provides information on the definition of the findings, Nature of the findings, corrective/preventive action, execution date and responsible person.</p> <p>The laws of the country requires that the management plan is reviewed ones every three years. In line with the directive, the company has contracted Agence Nationale De l’Environnement (ANDE) to conduct a review of the plan.</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>
<p>3.4.3 (C)</p>	<p>The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p>	<p>As stated in 3.4.1 above.</p> <p>The document captioned Plan De gestion Environnmetal Et Social-Audit was conducted by ENVAL in May 2019. ENVAL is an independent consultant accredit by the Ministry In charge of the Environment to conduct environmental assessment.</p> <p>The results of the assessment identified both the social and environment impact of the operations and the assessment was done in consultations with the communities as confirmed during the stakeholder consultations.</p> <p>Review of the document and interview with the communities during stakeholder engagement confirmed the participation of the communities in the assessment process.</p> <p>Base on the findings of the assessment, a corrective action plan was</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>

		<p>developed to address the impacts identified. The action plan reviewed provides information on the definition of the findings, Nature of the findings, corrective/preventive action, execution date and responsible person.</p> <p>The laws of the country requires that the management plan is reviewed ones every three years. In line with the directive, the company has contracted Agence Nationale De l'Environnement (ANDE) to conduct a review of the plan.</p> <p>The TOR dated August 2022 with reference number AE/N°24-1708-22/kgf had as part of the objectives to include the following:</p> <ol style="list-style-type: none"> 1. Assess the compliance of the site with the regulations in force 2. Guarantee to all SOGB staff and subcontractors a healthy working conditions in accordance with the provisions of the Labour code. 3. Bring the managers in charge of the management of SOGB to ensure its regulatory monitoing in terms of management of its environmental risk. 	
<p>Criterion 3.5: A system for managing human resources is in place.</p>			
3.5.1	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.</p>	<p>SOGB has a recruitment procedure Version 1 of 04 May 2020 Ref P08_01_02 and Version 1 of 04 May 2020 Ref P08_01_01. Documentation on the implementation of the procedure has been made available and revised.</p> <p>Recruitment procedure describes the process for communicating the job call. Furthermore, evidence of compliance with the recruitment and promotion procedure by subcontractors have been reviewed during documentation review and interview with contcators mamangers and workers. Compliance was established even though they represented only 5% of the workforce at the time of the SOGB audit.</p> <p>SOGB has a personnel evaluation procedure Version 1 dated May 12, 2020 Ref P08_05_01. Staff evaluation reports were made available and reviewed.</p> <p>Sensitization on procedure of SOGB was done in each village and on site for workers and for contractors. Workers interviewed during the site visit (KP17</p>	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>

		and HP20) explained they recruitment process they have been recruited. Their declaration confirm that the procedure was implemented.	
3.5.2	Employment procedures are implemented and records are maintained.	SOGB implements its employment procedures and maintain records of implementation. Most of SOGB employment policies such as the termination or dismissals are aligned to the requirement of Labour Code of Côte d’Ivoire. Records of workers recruited, died, dismissed, pensioner and resigned was reviewed during the audit. All records were kept at the level of human resources assistant in confidentiality such as 050368; 057456; 057481; 061564; 067609.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
Criterion 3.6:			
An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
Guidance:			
Refer to National Law/Regulation or ILO Convention 155 for those countries without national Occupational Safety and Health Law/Regulation at a minimum.			
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.	<p>SOGB has assessed the risks to identify H&S issues for all of its operations with documented mitigation plans and procedures which are implemented. The risks assessment is captioned” DOCUMENT UNIQUE D’EVALUATION DES RISQUES PROFESSIONNELS” dated April 2022.</p> <p>For each workstation, a dangerous situation is described as well as the dangerous events, the work unit, possible damage, evaluation of the level of risk, actions to be considered or reinforced (technical, organizational, human), person in charge of the action.</p> <p>Morealso, there is a HEALTH AND Safety plan captioned “PAN DE SANTE ET SECURITE AU TRAVAIL” referenced PL/DG/DDD/02 dated 3rd October 2022. The document describes the integrated prevention approach to eliminate or, if not possible, control the hazards at work and the associated risks through the implementation of concrete measures.</p> <p>Mitigation actions of the identified risk is implemented through trainings on the procedures, safety talks, sensitization, accident management and monitoring, control and sanctions. Implementation of the procedures is done during inspections, audit findings (internal and The HS plan activities.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		The company also has a PPE identification needs for every activity per department captioned “Besoins EPI 2022” Workers doing Pruning and tidying activities are provided with leather gloves, PVC boots and gloves.	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored.	<p>SOGB has identified risks and these are captured in the document entitled "DOCUMENT UNIQUE D'ÉVALUATION DES RISQUES PROFESSIONNELS" which is regularly updated. The latest version dated 10 October 2022 was consulted during the audit.</p> <p>The company uses several approaches to monitor the effectiveness of the implementation of its health and safety plan. These include internal audits and reports, PPE distribution, health and safety plan implementation inspections, health and safety minutes, training, simulations and safety exercises. Evidence of monthly safety inspections was seen and reviewed. SOGB's risk assessment established the risk associated with the work performed by the security guards. Security guards were found without torches (Trahie Corridors, Djihimbo).</p> <p>Based on this evidence, the audit team concluded that the monitoring of the effectiveness of the company's health and safety plan is not effective.</p>	<input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

Criterion 3.7:

All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.

Guidance:

Training content:

Training content: Workers should be adequately trained on: 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); ways to minimise exposure to workers and their families; and international and national instruments or regulations that protect workers' health.

The training programme should include productivity and best management practice, and be appropriate to the scale of the organisation. The programme should enable everyone to fulfil their jobs and responsibilities in accordance with documented procedure.

Training participants: Training should be given to all staff and workers including women smallholders and women plantation workers, within the unit of certification, as well as contract workers.

The unit of certification should demonstrate training activities for Scheme Smallholders who provide FFB on a contracted basis.

<p>Workers on smallholder plots also need adequate training and skills, and this can be achieved through extension activities of the unit of certification that purchase fruit from them, by smallholders' organisations, or through collaboration with other institutions and organisations. as well as the Interprofessional Fund for Research and Agricultural Advice (FIRCA) which supervises small producers</p> <p>For individual scheme smallholder operations, training records should not be required for their workers, but anyone working on the farm should be adequately trained for the job they are doing.</p>			
<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>SOGB has a documented training program captioned "PLAN DE FORMATION FDFP 2021", dated 25th February 2022. The program contains trainings on different aspects of the RSPO P&C such as:</p> <ul style="list-style-type: none"> • Tax systems and fiscality • Warehouse management • Theoretical bases of payroll calculation • Management of fiscal control • Installation and configuration of tools • Performance of burner maintenance • Operation of biomass boilers manipulation • Mechanical and technological maintenance of disassembly • Making reliable health and safety at work • Audit of the management system • management of the teamwork • Electrical engineering • Optimization of effluent treatment • audit of the quality management system • Good laboratory practice <p>Overall, the training courses are identified on the basis of training needs and a follow-up of their realization is carried out by the department of human resources, and the departments concerned (Factory, Plantation, Department of Sustainable Development, Department of Agricultural Research, smallholder unit).</p> <p>Other trainings on SOGB polices, gender committee and women's right, RSPO Principles and criteria version 2020 and waste management at the medical center were also conducted.</p>	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>

<p>3.7.2</p>	<p>Records of training are maintained, where appropriate on an individual basis.</p>	<p>The company has a documented records keep at the HR level. evidence of implementation of the program was sighted through the review of sampled training records. They include:</p> <p>1. Topic: Handling of herbicides. Date: 06/05/2022 Attendance: 17 herbicide applicators Date: 06/05/2022 Attendance: 25 herbicide applicators Date: 11/05/2022 Attendance: 13 herbicide applicators</p> <p>2. Topic: Supply chain (SCC 2020) and criterie 3.8 of RSPO Principles and Criteria 2018 version 2020 Date: 24-25/05/2022 Attendance: 06 participants(mill) Topic: Supply chain (SCC 2020) and rules on Market and Communication 2020 Date: 04-05/04/2022 Attendance: 08 participants</p> <p>3. Topic: waste management and RSPO Principles and Criteria 2018 version 2020 Date: 16/09/2022 Attendance: 27 participants</p> <p>4. Topic: SOGB policies and procedures Date: 06/07/2022 Attendance: 06 participants</p>	<p><input type="checkbox"/> C <input type="checkbox"/> NC <input checked="" type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>
<p>3.7.3</p>	<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>The company has identified personnel personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS) to include the Director of finance, Technical manager, Mill manager, Production manager, Secretary to the Director of Finance, Shift</p>	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>

		manager, Laboratory manager, Waybridge clerk, Expedition manager. Reviewed records of training provided to the identified personnel dated on 16/09/2022; 11/08/2022 and 08/09/2022. Interview conducted with Mill manager, Production manager and Waybridge clerk established compliance.	
Criterion 3.8:			
Supply Chain Requirements for Mills			
3.8.1	<p>Identity Preserved Module</p> <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>Not applicable. SOGB has chosen Mass Balance model.</p> <p>FFBs are sourced from certified and non-certified estates within the unit of certification and from non-certified estates not within the certified unit. 55 uncertified local growers can provide FFB to SOGB. The auditor reviewed a list with their names and identification. Vendor documentation is received at the balance and confirmed if it is from SOGB’s plantation or from other growers (see 3.8.7).</p>	<input type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input checked="" type="checkbox"/> N/A
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>SOGB's has a documented procedure captioned Gestion De La Chaîne D' Aproxionnement Et De La Traceabilite referenced P/DHST/DH/03 and dated 26/06/2020. The document identifies the implementation of the Mass balance supply chain model by the Mill. Interview with the mill manager and weighbridge clerk confirm the mill receives certified and uncertified FFBs from their plantation and additional uncertified FFB from independent smallholder farmers who are uncertified. Also a review of the weighbridge receipts confirms the implementation of the MB supply chain model by the Mill.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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 palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.</p>	<p>SOGB Mill gave their projections which are made base on past productions as:</p> <ul style="list-style-type: none"> - Certified FFB-40,576 MT - Certified CPO-9,129MT (22.5%) - Certified PK-1663.616MT (4.1%) <p>Actual production are:</p> <ul style="list-style-type: none"> - Certified FFB: 41,377.696 MT 	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		<ul style="list-style-type: none"> - CSPO: 7,370.561 MT - CSPK: 1,676.203 MT 	
3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform	<p>Reviewed the mill palm trace and two transactions have been made as the time of this audit. One for the CSPO and CSPK. For all sales done, the shipping announcement made and also confirmed.</p> <ol style="list-style-type: none"> 1. TR-9c967a34-b238 made on the 06/04/2022 for the transfer of CSPO from SOGB-CPO to SOGB Storage terminal (1256.97) 2. TR-2375bb91-388f made on the 13/05/2022 for the transfer of CSPK from SOGB-CPO to SOGB (1647.21) <p>CSPK produced by the mill are transferred directly to the company's crusher which is integrated into the mill. Also the CSPO produced are transferred to the company's storage site in Sanpedro where actual sales are made.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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 the following:</p> <ol 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 	<p>SOGB Mill has the following documented procedures which were reviewed</p> <ol style="list-style-type: none"> 1. Supply Chain and Traceability Management 2. Raw Material Receiving Procedure 3. CPO/PKO/PKC Shipping Procedure 4. Production Management Procedure for Oil Mill and Press 5. Training Management Procedure 6. CPO/PKO Reception Procedure 7. Procedure for Processing Oil Palm Products and Non-Compliant Documents <p>SOGB also keeps records and report of all activities in relation to the supply chain activities</p> <ol style="list-style-type: none"> a. Production report b. Training records c. List of personnel responsible for the implementation of the supply chain d. Sales records (Delivery note) e. Weighbridge receipts <p>The mill has a documented procedure captioned List of personnel responsible for the implementation of the supply chain referenced P/DHST/DH/05 and dated 12/09/2022. The document identifies the</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

	ensuring no contamination in the IP mill.	personnel having responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. They include Director of finance, weighbridge clerk Technical manager and Mill manager. But, it is mainly under to responsibility of the Mill Manager. Reviewed a documented procedure captioned Procedure De Traitement Des Produits Du Palmier A Huile Et Documents Non Conformers referenced P/DHST/DH/09. The document indicates the purpose is to describe the treatment of non-compliant oil palm products and documents	
3.8.6	<p>Internal Audit</p> <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>SOGB Mill has a documented procedure captioned Procedure D’Audit Interne referenced P/DHST/DH/01 and dated 18/06/2022. Review of the procedure indicates the company conducts its internal audit once every year. In line with the procedure, the mill conducted its annual internal audit on the 10/08/2022 and it covers both the SCC standard and the RSPO Communication and Claims.</p> <p>The Internal audit report reviewed shows two NCs were identified. Theses NCs has been issued corrective action and closed on the 05/09/2022 and 11/10/2022.</p> <p>The company has conducted it management review meetings and records of the meetings was made available for review. The meeting was carried out on the 12/10/2022 and it has all the information as required by the standard.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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 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>SOGB Mill sources its FFBs from their certified and uncertified plantations as well as uncertified smallholder farms. These FFBs are received at the mill with accompanying documents. The documents captioned Ticket De Pesee are issued at the weighbridge. A review of the receipt has information on the quantity of the FFB, date, sources and many more</p>	<input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum</p>	<p>There are no sales of CPO made at the Mill site. Certified CPO produced at the mill are transferred to their storage tank where sales are made. A review</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC

	<p>information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation):</p> <ul style="list-style-type: none"> a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number 	<p>of the sale document shows all the information as required by the indicator.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
<p>3.8.9</p>	<p>Outsourcing Activities</p> <ul style="list-style-type: none"> (i) The mill shall not outsource its milling activities. In cases where the mill 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 necessary. 	<p>The company outsources the transportation of the CPO from their site to the storage site in Sanpedro. Currently the company uses only one transporter for the transfer of the CPO and was contracted on the 24/09/2022. Interview with the mill manager indicates they organise trainings to sensitize the transporter on the requirements of the RSPO Supply Chain Certification Standard..</p> <p>Reviewed contract of agreement signed for the transport of CPO between the company and La Societe Movis Transport made on the 24/09/2022 with reference number C.TRANSP/16-2022 indicates the Mill maintains ownership of the CPO been transferred and also indicates the transporter will give access to the certification body for RSPO audit to their site and documents.</p> <p>The company has a documented procedure captioned Procedure De Transport De Produits referenced P/DHST/DH/ and dated 04/09/2020. The objective of the procedure is to describe the steps for the transport of oil. However, the procedure has not been communicated to the transporter and</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

	<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>	<p>also the company is yet to organise the required trainings to ensure the transporter complies with the requirements of the SCC standards.</p>	
3.8.10	<p>The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.</p>	<p>The company maintains a list of their contract party. A review of the list shows the Mill has signed an agreement with a new transporter by name Movis Transport. The company has informed SCS Global Services of new transporter used for the physical handling of RSPO certified CPO. They provided the name of the new contractor.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
3.8.11	<p>The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.</p>	<p>Reviewed mail correspondence between the sustainability manager and SCS global services and it confirmed the mill has informed SCS Global Services of the new transporter used for the physical handling of RSPO certified CPO. They provided the name of the new contractor.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
3.8.12	<p>Record Keeping</p> <p>(i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>(ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>(iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>(iv) For Mass Balance Module, the mill:</p>	<p>Reviewed documented procedure captioned Manuel de Systeme de Controle Interne de gestion de la Certification referenced M/DG/DDD/01 and dated 23/09/2020. The document indicates the mill shall keep their records for a minimal of two years.</p> <p>SOGB has stated the use of the fixed inventory period in its SOP captioned "PROCEDURE DE GESTION DE LA CHAINE D'APPRO ET DE LA TRAÇABILITÉ". The procedure explained that "based on 3 monthly fixed inventory system, it is allowed to sell short. (I.e. product can be sold before it is in stock when there is an evidence that the product can be covered within 3 months). A review of transactions on the palm trace conforms compliance.</p> <p>Record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a three-monthly basis using SAP system. All volumes of certified CPO and PK that are delivered are deducted from the material</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

	<p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)</p>	<p>accounting system according to conversion ratios stated by RSPO. It was planned to be done after the ASA2 audit. SOGB mill delivered Mass Balance sales from a positive stock.</p>	
3.8.13	<p>Extraction rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	<p>SOGB has established its oil extraction rate (OER) and Kernel extraction rate (KER). The company showed forecasts and real extraction rates. At the audit time, YTD rates were (from Jan to Sept 2022):</p> <p>CPO: projection 22,5% and real 22.7%</p> <p>CPK: projection 4,10% and real 4.09%</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	<p>Section 9.3 of SOGB supply chain procedures mention that extraction rate will be updated monthly. The auditor reviewed monthly extraction rates since January to September. The up-to-date rates are described on 3.8.13.</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	<p>Not Applicable as Mill is only MB certified.</p>	<p><input type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input checked="" type="checkbox"/> N/A</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</p>	<p>Reviewed the mill palm trace and two transactions have been made as the time of this audit. One for the CSPO and CSPK. For all sales done, the shipping announcement made and also confirmed.</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p>

	<p>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>	<ol style="list-style-type: none"> 1. TR-9c967a34-b238 made on the 06/04/2022 for the transfer of CSPO from SOGB-CPO to SOGB Storage terminal (1256.97). 2. TR-2375bb91-388f made on the 13/05/2022 for the transfer of CSPK from SOGB-CPO to SOGB (1647.21) <p>Stock to remove was planned to be done after the ASA2 audit as the license was not expired as of the time of the audit.</p>	<input type="checkbox"/> N/A
<p>3.8.17</p>	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	<p>SOGB communicates via a social network its upcoming and ongoing activities.</p> <p>A review of the company’s social network showed the display of the RSPO logo which does not follow the Rules on RSPO Market Communication and Claims. e It is evident after reviewing the SOGB page on a social network, the use of the RSPO logo with an RSPO membership number that is not that of the SOGB. Indeed, a number (8-0189-16-100-00) written under the logo is not the trademark license number of SOGB (The company does not have one).</p>	<input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

<p>Principle 4: Respect Community and Human Rights and Deliver Benefits</p>
<p>Criterion 4.1:</p>
<p>The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders</p>
<p>Guidance:</p> <p>All levels of operations will include contractors (e.g. those involved in security). The UN Guiding Principles on Business and Human Rights notes that: “The responsibility of business enterprises to respect human rights refers to internationally recognised human rights – understood, at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work.”</p> <p>The UN Guiding Principles on Business and Human Rights also note that the responsibility of business enterprises to respect human rights exists independently of nation states’ abilities and/or willingness to fulfil their own human rights obligations and exists over and above compliance with national laws and regulations protecting human rights. (See “The corporate responsibility to respect human rights” in the UN Guiding Principles on Business and Human Rights).</p> <p>The RSPO Human Rights Working Group will provide additional guidance to identify, prevent, mitigate and address human rights issues and impacts.</p> <p>The resulting guide will identify the relevant issues on human rights to all RSPO members.</p>

<p>Details on requirements to protect the rights of HRDs, including complainants, whistleblowers and community spokespersons, are set out in the RSPO Policy on the Protection of Human Rights Defenders, Whistleblowers, Complainants and Community Spokespersons.</p>			
4.1.1 (C)	<p>A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p>	<p>Policy to respect human rights is made available under reference PT/DG/07 of 23rd March 2019 and approved by Managing Director.</p> <p>Policy includes:</p> <ul style="list-style-type: none"> • Salary payment • Violence and Harassment • Freedom of Association • Reproductive Rights • Equal Opportunities • Child Protection • Prohibitinh intimidation • Prohibiting retaliation against Human Rights Defenders (HRD). <p>Interviews done with stakeholders and workers revealed that they understand the procedure and its process. There was no evidence of retaliation against Human Rights Defenders and whistle blower as far as operation with SOGB is concern.</p> <p>Sensitization on policy of SOGB was done in each village and on site for workers and for contractors. Workers interviewed during the site visit (KP17 and HP20) confirmed this assessment.</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>
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>There is no evidence of violence, conflicts or harassment including the use of mercenaries and paramilitaries. There are strategies to ensure that complaints are properly documented and resolved in a timely manner ensuring confidentiality. In addition to policies mentioned in 4.1.1 above, during interview with the Human Resource manager, staff and the security team established that no mercenaries and paramilitaries are used as far as SOGB operation is concern, stakeholder’s interviews confirm also that no mercenaries and paramilitaries are used.</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>
<p>Criterion 4.2:</p> <p>There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.</p>			

<p>Guidance:</p> <p>Dispute resolution mechanisms should be established through open and consensual agreements with relevant affected parties.</p> <p>Complaints should be dealt with by mechanisms such as Joint Consultative Committees (JCC), with gender representation and, where relevant, migrant worker representation. Grievances may be internal (employees) or external.</p> <p>For Scheme and Independent Smallholders, refer to the current RSPO Guidance Documents for Scheme and Independent Smallholders.</p> <p>Where a resolution is not found mutually, complaints can be brought to the attention of the RSPO Complaints System.</p> <p>Refer to helpful texts for guidance, such as the UN Human Rights Commission (HRC) endorsed ‘Guiding Principles on Business and Human Rights: Implementing the UN “Protect, Respect and Remedy” Framework’, 2011.</p>			
4.2.1 (C)	The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.	Grievance and complaint procedure made available and reviewed, reference P/DG/06 of 28 th April 2020. According to the procedure, response is 21 days. Procedures includes clause for whistleblower, HRD, community spokesperson and anonymity. Interviews confirmed that no reprisal or intimidation were observed.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	Grievance and complaint procedure made available and reviewed, reference P/DG/06 of 28 th April 2020. Interviews done with stakeholders and workers revealed that they understand the procedure and its process. Sensitization on procedure of SOGB was done in each village and on site for workers and contractors was done during muster morning. Workers interviewed during the site visit (KP17 and HP20) confirmed this assessment. Same for interview with communities on 18/10/22.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	SOGB has an internal and external complaints and grievance management procedure (ref P/DG/06 dated 28/04/20 revision 1). Evidence of the communication of this procedure has been made available and has been revised. A register of enquiries and complaints is also available Ref ENR/RSPO/05 dated 19/08/20. It is evident from the review of the documentation and interviews conducted that the enquiries and complaints register Ref ENR/RSPO/05 of 19/08/20 and the complaints handling form have irregularities in implementation. Indeed:	<input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		<p>For complaint N°002/DRE-DARH/2022, the register indicates a response deadline respected or not as the current response deadline whereas the recorded response date is 01/02/22.</p> <p>For complaint N°001/DRE-DARH/2022, the processing time is not specified on the completed processing form.</p> <p>The form mentions a maximum of 20 working days, whereas the procedure specifies that all grievances and complaints will be answered within 15 working days, either by a resolution or by information on the progress made if no resolution has been found.</p>	
4.2.4	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p>	<p>Complainants can choose individuals or groups to support them. Grievance and complaint procedure reference P/DG/06 of 28th April 2020 confirms that. Indeed, complainant could contact observers and/or local authorities as well as option of a third-party mediator.</p> <p>At the audit time, no complainant used independent legal and technical advice as the option of a third-party mediator according to the interview done with RSPO Coordinator of SOGB.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
<p>Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.</p>			
<p>Guidance:</p> <p>Contributions to local sustainable development should be based on the results of consultation with local communities and should have long term economic, social and/or environmental benefits. Such consultation should be based on the principles of transparency, openness and participation, and should encourage communities to identify their own priorities and needs, including the different needs of men, women and minority/vulnerable groups.</p> <p>The unit of certification may also seek partnerships from non-governmental organisations (NGOs) and civil society organisations (CSOs) to identify key environmental and/or social issues that are prevalent in the community and develop and implement solutions to address these issues as part of their contributions to sustainable development.</p> <p>Some examples of contributions to local sustainable development could be, but are not limited to:</p> <ul style="list-style-type: none"> a) Poverty reduction b) Access to health and wellbeing c) Access to quality education d) Access to clean water and sanitation e) Conservation or restoration of natural resources f) Gender equality programmes 			

g) Support/enhance/secure food and water security Where candidates for employment are of equal merit, preference should always be given to members of local communities impacted by the activities of the certification unit. Positive discrimination should not be recognised as conflicting with Criterion 6.1.			
4.3.1	Contributions to community development that are based on the results of consultation with local communities are demonstrated.	<p>SOGB plantation was established in the 1970's by the government of Ivory Coast and privatized in 1995. Prior to the establishment of the plantation, the government took land from some villages and relocated them. These villages later complained that they were not properly compensated.</p> <p>SOGB decided to address these complaints through the Protocole D'Accord Entre la Societe des Caoutchoucs de Grand Bereby (SO.G.B.) et Les Villages Deguerpis (September 2009). The process for addressing these complaints is detailed in the SOGB HCV report on section 1.4. Social Context, Land Acquisition Process and Resettlement Framework. What follows is a summary of the relevant facts.</p> <p>In September 2009, an association of villages that had given land to by the government was established. This association signed an agreement with SOGB in 2009 to provide support for community development projects - Protocole D'Accord Entre la Societe des Caoutchoucs de Grand Bereby (SO.G.B.) et Les Villages Deguerpis (September 2009). Payment per hectare was negotiated and agreed upon. A fund was established for these monies. The fund contributes towards rural development projects at each village, as described above. SOGB allocated amount to communities.</p> <p>Protocole D'Accord documents this agreement and outlines the procedure for requesting social projects: (1) Each village should submit a request for a project, and (2) Potential projects and the associated budgets are discussed and approved during an Approval Meeting. This process was found to be taking place, as evidenced by records of Approval Meeting for 2021 Projects.</p> <p>During the audit, a list of social projects that had gone through this process was provided.</p> <p>Local communities impacted by SOGB's activities are united in the Association des Villages Déplacés (AVD) created in 2008. In 2019, SOGB signed a memorandum of understanding with the AVD. Since then, agreed-</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		<p>upon community projects have been completed and amendments to this MOU have been signed. A status of completed projects was reviewed and observed during field visits and confirmed by the communities visited. The new rider presents the agreement given and confirmed by all the representatives of the communities concerned and the AVD.</p> <p>The current Memorandum of Understanding, whose revision is planned for 2023 with a priority interest in community projects in its continuity.</p> <p>List of projects agreed with communities and done by SOGB was provided. Summary of all projects was reviewed. Visit at Klotou – Teklebo, Oueoulo, Oulibio and Grand Djoro village confirm the projects done</p> <ul style="list-style-type: none"> • Construction of 2 houses including 2 separate kitchens. • School • Dispensary • Water pump • Road maintenance 	
<p>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.</p>			
<p>Guidance:</p> <p>All indicators will apply to current operations, but there are exceptions for long- established plantations which may not have records dating back to the time of the decision making, in particular for compliance with Indicators 4.4.2 and 4.4.3.</p> <p>Where there are legal or customary rights over land, the unit of certification should demonstrate that these rights are understood and are not being threatened or reduced. This Criterion should be considered in conjunction with Criterion 4.5, 4.6 and 4.7. Where customary rights areas are unclear these should be established through participatory mapping exercises involving affected parties (including neighbouring communities and local authorities).</p> <p>This Criterion allows for negotiated agreements to compensate other users for lost benefits and/ or relinquished rights. Negotiated agreements should be non-coercive and entered into voluntarily, carried out prior to new investments or operations, and based on an open sharing of all relevant information. The representation of communities should be transparent and in open communication with other community members.</p> <p>Relevant legal arrangements may include negotiated benefit-sharing agreements, joint venture agreements, legal representation on management boards, restrictions on prior land use, co-management arrangements, smallholder contracts, rental and leasehold arrangements, royalty payments, and the implications of land acquisition and permits for community land tenure, use and access rights.</p>			
4.4.1 (C)	Documents showing legal ownership or lease, or authorised use	SOGB has legal documents proving ownership of land lease right. The land	<input checked="" type="checkbox"/> C

	of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.	<p>lease agreement seen and verified is:</p> <ul style="list-style-type: none"> Land title N° 464 volume 3 of June 25, 1984 concerning 6,069 ha 6a 80ca. Land title N° 467 volume 3 of July 16, 1984 concerning 28,221 ha 30a 24ca. <p>Evidence of land ownership out of the certification scope were kept available at the level of the Mangaing Director of SOGB. Auditor reviewed the evidence.</p>	<input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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 4.4.1 above, all document evidencing agreement are perfectly in place and were sighted. SOGB land agreement was made between the Government of Côte d'Ivoire who was the previous and the current owner being SOGB.</p> <p>The plantation has been in existent since 1969 and was owned and managed by the government of Côte d'Ivoire until 1994 when it was taken over by SOCFIN under privatisation. From this date, SOCFIN became the new owner of the plantation. Land use fees is paid annually by SOGB to the local government as estabished in the land lease agreement. Interviews done with stakeholder confirmed that they regularly have discussion with SOGB via AVD.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).	<p>Map showing the extent of recognized legal, customary rights has been developed on 2009. Concession of 34,712 ha was identified clearly. The scale is 1/100 000.</p> <p>As mentioned under indicator 4.4.1, SOGB has legal documents proving ownership of land lease right.</p> <ul style="list-style-type: none"> Land title N° 464 volume 3 of June 25, 1984 concerning 6069ha 6a 80ca. Land title N° 467 volume 3 of Juillet 16, 1984 concerning 28221ha 30a 24ca. 	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	As explained in 4.4.2 above. All information between SOGB and relevant parties are provided in French language. Interviews confirmed that translation in local language are done for some people concerned. Official document for legal arrangement, benefit sharing have been reviewed.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		As mentioned under indicator 4.4.1 above, the land was previously owned by the state and has be privatised to SOGB since 1994. Any benefit sharing agreement is with the state and not any community. Evidence was found that all relevant information is available in appropriate form and in French.	
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.	Communities are represented by their own organization named “AVD: Association des Villages Déplacés”. This association has a board which are designed by all representative parties in 2019. Evidence have been reviewed. Minutes of meeting between SOGB and AVD were provided and review. Interview done with AVD board on 20/10/22 confirmed this assessment.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	As mentioned above on 4.4.5, meetings were regularly taking place between SOGB and AVD. Annual meeting was done to discuss agreement contents and approve agreement.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

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

Guidance:
 The unit of certification can, through compliance with RSPO criteria demonstrate its commitment to support the UN Sustainable Development Goals (especially SDGs 2, 6 and 15).
 The unit of certification should support the implementation of existing national strategies with regard to food and water security, and not contradict them by any of its business activities.
 The unit of certification should recognise national and/or international natural disaster risk assessments, strategies and maps in the management plan/strategy for the managed areas. The unit of certification should inform suppliers and communities in the concerned region about natural risks and provide support in case of strong adverse natural and human made disasters.
 This activity should be integrated with the SEIA required by Criterion 3.4.
 Within the FPIC process, measures to balance potential negative impacts on food and water security for local communities should be discussed and agreed between the unit of certification and the local communities. These measures and their proposed implementation features (what, how, how long, recipients, threats and opportunities to implementation) are documented as part of the resource management planning.

<p>In cases where the availability, access, quality and stability of food and water is negatively affected by the planned operations, mitigation and relief measures should be agreed. Where applicable, in communities resettled in accordance with FPIC, the unit of certification should monitor the food and water security situation through a screening process and, for example, through continuous dialogue, to ensure local food and water security.</p> <p>Efforts should be made to consider population dynamics. The set of measures is to be reviewed regularly (proposed biannually) to reflect on changes in needs and capacities and the resources available.</p> <p>The unit of certification should not restrict access to markets for local communities through its operations.</p> <p>The unit of certification should assess water catchments in order to identify key water risks or shared challenges (see HCV 4). The unit of certification should regularly monitor their operations’ impacts on water availability and quality.</p> <p>Where new plantings are considered to be acceptable, management plans and operations should maintain sacred sites.</p> <p>Agreements with indigenous peoples, local communities and other stakeholders should be made without coercion or other undue influence (see Guidance for Criterion 4.4). Relevant stakeholders include those affected by or concerned with the new plantings.</p> <p>Customary and user rights will be demonstrated through participatory user mapping as part of the FPIC process.</p> <p>FPIC is a guiding principle and should be applied to all RSPO members throughout the supply chain. Refer to RSPO approved FPIC guidance (‘FPIC and the RSPO; A Guide for Members’, October 2015).</p>			
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available	There are no new plantings during this audit. SOGB as an existing plantation. As mentioned under indicator 4.4.1 above, The plantation has been in existent since 1969 and was owned and managed by the government of Côte d’Ivoire until 1994 when it was taken over by SOCFIN under privatisation. From this date, SOCFIN became the new owner of the plantation. Land use fees is paid annually by SOGB to the local government as established in the land lease agreement. However, SOGB has conducted Environmental and Social Impact assessment to cover all its operations ie plantation and mill. The ESIA identifies both the positive and negative impact of SOGB’s operations with migration measure established and implemented as captured under indicator 3.4.1 and 3.4.2 above.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities’ own representative institutions, with all the relevant information and documents made available,	The lands that are occupied by SOGB belong to the government of Côte d’Ivoire. However, SOGB is currently revising its concession boundaries in collaboration with the government of Côte d’Ivoire and the local communities, as evidenced by a report of the national ministry of land tenure. SOGB has not cleared any new lands since the year 1994 when it took over	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

	with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.	the plantation from the Government of Côte d’Ivoire.	
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> <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>	The lands that are occupied by SOGB belong to the government of Côte d’Ivoire. However, SOGB is currently revising its concession boundaries in collaboration with the government of Côte d’Ivoire and the local communities, as evidenced by a report of the national ministry of land tenure. SOGB has not cleared any new lands since the year 1994 when it took over the plantation from the Government of Côte d’Ivoire.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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.	As part of the bipartite and tripartite discussions, SOGB agrees with local communities on community development projects which is carried out. This is informed based on the ESIA conducted as captured under indicator 3.4.1 and 3.4.2 above. Furthermore, indicator 4.3.1 capture all communities support provided by SOGB to the communities through consultations.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the	There are no right holders as established from interviews with host communities as the land was previously owned by the state before privatization to SOCFIN. Furthermore SOGB has not acquired new lands since its acquisition is 1994. However, the company has conducted ESIA to identify all positive and negative impact where various stakeholders have	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

	proposed operations on their lands.	ben consulted including host communities as established under indicator 3.4.1 and 3.4.1.	
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.	There are no land owners as established from interviews host communities as the land was previously owned by the state before privatization to SOCFIN. Furthermore SOGB has not acquired new lands since its acquisition is 2000. However, the company has conducted ESIA to identify all positive and negative impact where various stakeholders have ben consulted including host communities as established under indicator 3.4.1 and 3.4.1.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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.	SOGB has not acquired new lands since taking over the plantation from the previous owner ie the Government of Côte d’Ivoire in 1994.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.	Evidence same as 4.5.1 above. The lands that are occupied by SOGB belong to the government of Côte d’Ivoire. However, SOGB is currently revising its concession boundaries in collaboration with the government of Côte d’Ivoire and the local communities, as evidenced by a report of the national ministry of land tenure. SOGB has not cleared any new lands since the year 1994 when it took over the plantation from the Government of Côte d’Ivoire. Since then, no new concessions have been acquired by SOGB.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
<p>Criterion 4.6:</p> <p>Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.</p>			
<p>Guidance:</p> <p>Where there is a conflict on the condition of land use as per land title, the unit of certification should show evidence that necessary action has been taken to resolve the conflict with relevant parties.</p> <p>A mechanism should be in place to resolve any conflict (Criteria 4.2 and 4.6).</p> <p>Where operations overlap with other rights holders, the unit of certification should resolve the issue with the appropriate authorities, consistent with Criteria 4.2 and 4.6.</p>			

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.	There are no compensation payment as the government of Côte d'Ivoire is the owner of the land on which SOGB oil palm operations are conducted and has been privatised to Socfin since 1994. However, the company is only required to make annual land lease payment in the form of royalties. Evidence of payment of land royalties to the government of Côte d'Ivoire was seen during the audit. No direct benefits from the land accrue to local communities or other individuals.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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.	Evidence same as 4.6.1 above. The government of Côte d'Ivoire is the owner of the land on which SOGB oil palm operations are conducted and has been privatised to Socfin since 1994. However, the company is only required to make annual land lease payment in the form of royalties. Evidence of payment of land royalties to the government of Côte d'Ivoire was seen during the audit. No direct benefits from the land accrue to local communities or other individuals.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.	Evidence same as 4.6.1 above. The government of Côte d'Ivoire is the owner of the land on which SOGB oil palm operations are conducted and has been privatised to Socfin since 1994. However, the company is only required to make annual land lease payment in the form of royalties. Evidence of payment of land royalties to the government of Côte d'Ivoire was seen during the audit. No direct benefits from the land accrue to local communities or other individuals.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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.	The land belongs to the government of Ivory Coast and as such, the government of Ivory Coast is the only rightful beneficiary of any form of compensation, most especially in the form of land royalties paid by SOGB. SOGB therefore has no control over how such land is apportioned or attributed to third parties, be them men or women.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
<p>Criterion 4.7:</p> <p>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)	A mutually agreed procedure for identifying people entitled to compensation is in place.	The land belongs to the government of Ivory Coast and as such, the government of Ivory Coast is the only rightful beneficiary of any form of compensation, most especially in the form of land royalties paid by SOGB.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
4.7.2 (C)	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.	The land belongs to the government of Ivory Coast and as such, the government of Ivory Coast is the only rightful beneficiary of any form of compensation, most especially in the form of land royalties paid by SOGB.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	The land belongs to the government of Ivory Coast and as such, the government of Ivory Coast is the only rightful beneficiary of any form of compensation, most especially in the form of land royalties paid by SOGB.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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.	Meetings related to the identification of encroachments of SOGB crops on the spaces of riparian villages (Kako, Heke, Oueoulo, Teklebo) were held from 5 to 8 January 2022 in accordance with the action plan of 13 October 2022. The results of the refreshment of the SOGB boundaries were shared with the representatives of the said village chiefs before the encroachments were recorded and validated by the administrative authorities. During these meetings, SOGB committed to respecting its official boundaries in order to return the occupied areas to the villages concerned. Three of these villages submitted proposals to SOGB for symbolic compensation, except for Heke, which said it would take note before returning to SOGB with these proposals. For the other three villages, the SOGB promised to forward the villages' proposals for consideration. There is an ongoing process of discussion between the parties concerned. Evidence of the outcome of the discussions leading to a confirmed agreement was available and has been reviewed.	<input type="checkbox"/> C <input type="checkbox"/> NC <input checked="" type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

<p>4.8.2 (C)</p>	<p>Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.</p>	<p>SOGB has an land lease dated 22/11/1995 of 34,712 ha by the State of the Republic of Côte d'Ivoire. In 2019, SOGB introduced a process to refresh these legal boundaries. Consultations and exchanges took place with the riparian communities in the presence of the local authorities of Grand-Béréby on 24/10/19. Following these exchanges, the communities that had notified their disagreement finally gave their agreement on 28/10/19 by issuing grievances. Following the boundary refreshment activities, findings of encroachment cases from both parties were noted. Some of the findings have been notified to the concerned parties and others are still being finalized with the local authority. Following a statement received, recorded and processed by the SOGB from the AVD on 17/08/21 requesting the return of the conclusions of the work related to the boundary refreshment activities, exchange meetings between the SOGB and the AVD in the presence of community representatives were held. The reports of these meetings were revised. Following these exchanges, an action plan validated by all parties present on 13/10/21 was signed and the audit team revised and confirmed the points included in it during the community consultations. The action plan as elaborated and which includes deadlines agreed upon on 31/03/22 with a verification date of 15/04/22 should be the object of effective execution and respect of the deadlines always in consultation with the communities in order to address the corrective actions to the claim of these communities on the conclusions of the works related to the boundary refreshment activities although the minutes are still pending finalization.</p>	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>
<p>4.8.3</p>	<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>Evidence same as 4.4.2 above. SOGB took over the plantations from the government of Côte d'Ivoire (the owner of the land) in 2000. No evidence to suggest dispossession or forced abandonment of customary rights was gathered during the audit.</p>	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</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).	SOGB took over the plantations from the government of Côte d'Ivoire (the owner of the land) in 1994. No evidence to suggest dispossession or forced abandonment of customary rights was gathered during the audit.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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Principle 5: Support Smallholder Inclusion
<p>Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.</p>
<p>Guidance:</p> <p>Fair prices for FFB will be equal to or above the prices as established by government or government endorsed initiatives, where applicable. Where not applicable, the following elements should be considered subject to prevailing commodity prices:</p> <p>In Côte d'Ivoire, the purchase prices of the schemes are established monthly by the price calculation committee, on which the representatives of all the players in the sector (producer, processor and refiner) sit. This committee is housed within the Interprofessional Association of the Oil Palm Industry (AIPH).</p> <ol style="list-style-type: none"> 1. Cost incurred by smallholders where applicable (e.g. fertiliser, seeds, pesticides, transport of FFB, land use permit, land ownership fees, land preparation, labour costs and other costs related to FFB production); 2. Unexpected and unpredictable environmental and climate related risk costs including the occurrence of new pests for which treatment is not yet available, climate change effects or extreme weather conditions. <p>Source: 2012 FAO Guiding Principles Responsible Contract Farming</p> <p>This should also be applied to situations where the unit of certification functions as the group manager for groups certified under group certification.</p> <p>Transactions with smallholders should consider issues such as the role of middlemen, transport and storage of FFB, quality and grading. The need to recycle the nutrients in FFB (see Criterion 7.5) should also be considered; where it is not practicable to recycle wastes to smallholders, compensation for the value of the nutrients exported can be made through the FFB price.</p> <p>Smallholders should have access to the grievance procedure under Criterion 4.2 if they consider that they are not receiving a fair price for FFB, whether or not middlemen are involved.</p> <p>If the unit of certification requires smallholders to change practices to meet the RSPO P&C, consideration should be given to the costs of such changes, and the possibility of advance payments for FFB can be considered.</p>

<p>5.1.1</p>	<p>Current and previous period prices paid for FFB are publicly available and accessible by smallholders.</p>	<p>SOGB has aside its estate, other supply base. As mentioned in indicator 2.1.1. The company have a number of 307 smalholders.</p> <p>The price of FFBs is determine AIPH; an association of producers of Oil palm and palm oil. The association functions under the Ministry of Agriculture.</p> <p>FFB price were publicly available using information notes in the estate and posted on the notice board, weighing bridge and notice boards at the community and also communicated to the village chiefs.</p> <p>Smallholders are paid depending on the amount of FFB provide and It is done through bank transaction. There are paid five days after supplying the FFBs.</p> <p>The most recent note dated June 2022 contains information on the official price 80000 frs/ tonne of FFBs supplied respectively was sighted.</p> <p>However, FFB pricing has not changed since June 2022.</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>
<p>5.1.2 (C)</p>	<p>Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.</p>	<p>FFB pricing is available and posted in Smallholder office. The price is not only communicated using information notes posted on the notice board and at the weighing bridge, but also through sensitization meetings with the smalholders.</p> <p>The staff members of this department have periodically meeting with the concerned parties. Interview with FFB supplier revealed that the content of meeting contains information on FFB pricing, good agricultural practices, best management practices. Example of such meeting sighted are as follow:</p> <ul style="list-style-type: none"> • Sensitization on RSP0 certification conducted on the 28th September 2022 with 23 farmers present; • Sensitization on harvesting and technical itinerary conducted on the 18th February 2022 with 13s farmers present. 	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>
<p>5.1.3 (C)</p>	<p>Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.</p>	<p>Pricing is determined by an association called AIPH in the ministry of Agriculture and thereafter communicated to oil palm company.</p> <p>Interview with the head of the Smalholder department explained that payment is done during the first week of the following month. All details and information concerning the pricing are clearly mentioned and indicated in the contracts between SOGB and its supply base. Article 4 and 5 of the contract</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>

		between the company and SELCAPH-GB established compliance.	
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 other support mechanisms where applicable.	SOGB has put in place various opportunities and disposition on FFB pricing, maintenance activities, Harvesting and best practices in the farms and other topics. Records of meeting done with smallholders on the 02 nd February 2022 with 23 participants was sighted and reviewed.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.	SOGB has a formal agreement signed with outgrowers for non-certified FFB supplying. All details and information concerning the pricing are clearly mentioned and indicated. For example: Contracts between SOGB and SCAPP-SCOOPS signed in August 2022 and, SELCAPH-GB signed on the 15 th June 2022 were reviewed.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	<p>SOGB has a procedure for raw material management ref P02_02 of 29th April 2020 version 02. Payment receipt was delivered to all suppliers including the weight, the deduction and the amount paid. For example: Payment receipt for farmers with matricula number PVP293, PVP016 and PVP173 were sighted and reviewed.</p> <ol style="list-style-type: none"> 1. PVP293 with payment receipt N^o 20220810 for the month of August and N^o 20220912 for September 2022: 2. PVP016 with payment receipt N^o 202208031 for the month of August and N^o 202209020 for September 2022. <p>PVP173 with payment receipt N^o 202208017 for the month of August and N^o 202209012 for September. Payment are done each month for all delivery received from each farmer via bank transfer.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).	<p>SOGB has certificate of verification of its weighbridge which is done by the company named P.I.C CI (Pesage Mesures Equipements Industrielle de la Côte d'Ivoire) CI.</p> <p>Verification report N^oPB0002 dated 18th July 2022 was seen and reviewed. All</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		FFB are weighted at the mill weighbridge.	
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.	<p>SOGB smallholder department main objective is to provide technical support on good agricultural practices (GAP), sensitization on RSPO and provides trainings on Best Management Practices (BMPs).</p> <p>Furthermore, there is a document captioned “PROGRAMME DE SOUTIEN AUX PETITSPRODUCTEURS DE PALMIER A HUILE 2022” dated 11th October 2022, that contains specific planned actions with the main aim to support he smalholders Actions sigthed are technical assistance, facilitating producers to acquire maintenance equipment, agricultural inputs and seedlings and sensitization on RSPO certification</p> <p>Actions such as sensitization on the RSPO certification to the farmers was sighted and reviewed. For example:</p> <ul style="list-style-type: none"> • Sensitization conducted on the 26th September 2022, with 16 farmers present from Adjamene village; • Sensitization conducted on the 26th September 2022, with 08 farmers present from Hannié village . <p>Interview with the smalholder manager revealed that sensitization on chemical handling was also done on the 18th February 2022 with 12 farmers present in Ouéléké.</p> <p>Furthermore, training on BMPs was conducted on the 17th July 2022 with 12 participants in Adjaméne and training on harvesting and GAP conducted on the 18th February in Ouéléké with 13 participants.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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.	<p>No evidence of grievance sighted. However, there is a Grievance Mechanism Management in place. The company also sensitizes and trains the smalholders on the grievance mechanism. For example:</p> <ul style="list-style-type: none"> • Minutes of training on grievance management conducted on the 26th September 2022 in Hannié with 09 attendants • Minutes of training on grievance management on the 26th September 	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		2022 in Adjamene with 16 attendants	
Criterion 5.2:			
The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
Guidance:			
RSPO will develop guidance on smallholder support (a separate RSPO Smallholder Standard is currently under development as of the printing of this standard).			
The consultation may include collection centres or other parties like representative organisations, where applicable.			
In particular for Scheme Smallholders, support programmes are based on long term relations.			
When the unit of certification assesses the eligibility of the requested support by Independent Smallholders, the following factors can be taken into account and are explained to and understood by the smallholders:			
<ul style="list-style-type: none"> ○ Expected continued supply of FFB to the mill ○ Readiness of smallholders to implement the improvement programmes Specific elements on RSPO certification may include: <ul style="list-style-type: none"> i. Socialisation on RSPO ii. H&S training iii. FPIC iv. HCV 			
The delivery of the support services can include but is not limited to cooperatives, agents, collection centres and representative organisations.			
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.	<p>SOGB has two departments for smallholder affairs one that deal with their technical assistance and the purchase of their FFB and all the payment. The department with its team assists the smallholder for FFBs transportation. The head of the department also revealed that the company support them with:</p> <ul style="list-style-type: none"> (i) supply of inputs and planting material: A project was initiated and a number of 27 farmers received planting materials. Evidence was seen in the engagement form signed by the farmer with matricula number PHI083, acknowledge reception of 1400 oil palm seedlings. The price will be deducted during the supply of rubber as soon as it is in production. (ii) sensitization on chemical weeding on the 18th February 2022 with 	<input type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input checked="" type="checkbox"/> N/A

		<p>12 attendees;</p> <p>(iii) Training on BMPS on the 17th June 2022 with 12 attendees. The company provides technical support on Good agricultural practices, sensitization and provides trainings on Best Management Practices for instance.</p> <p>The collection and transportation is done by two cooperatives SCAPP-SCOOPS and SELCAPH-GB; Signed conventions between the two subcontractors and the company was sighted and reviewed. The staff members of this department have periodically meeting with the concerned parties. Interview with outgrowers revealed that the content of the meeting was about FFB pricing, maintenance activities, Harvesting and best practices in the farms</p>	
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>	<p>Same as evidence above mentioned on 5.2.1. SOGB has not identified smallholders in their audit scope. However, SOGB has a department for smallholders and FFB supplier management. The staff members of this department have periodic meeting with the concerned parties. Interview with outgrower revealed that the content of the meeting was about FFB pricing, maintenance activities, Harvesting and best practices in the farms.</p> <p>A list of smallholders with the geo-coordinates was sighted and reviewed. The last update was done in August 2022 and information on geo-coordinates and hectarage was given.</p> <p>More also, evidence on legality of land used by the smalholder was sighted and reviewed.</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input checked="" type="checkbox"/> N/A</p>
5.2.3	<p>Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.</p>	<p>Same as evidence above mentioned on 5.2.1. SOGB has not identified smallholders in their audit scope. However, SOGB has a department for smallholders and FFB supplier management. Training plan dated on 04/09/21 was reviewed. The staff members of this department have periodic meeting with the concerned parties. Interview with outgrower revealed that that the content of the meeting was about FFB pricing, maintenance activities, Harvesting and best practices in the farms.</p>	<p><input type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input checked="" type="checkbox"/> N/A</p>

5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	Same as evidence above mentioned on 5.2.1. SOGB has not identified smallholders in their audit scope. However, SOGB has a department for smallholders and FFB supplier management. Training plan dated on 04/09/21 was reviewed. The staff members of this department have periodic meeting with the concerned parties. Interview with outgrower revealed that that the content of the meeting was about FFB pricing, maintenance activities, Harvesting and best practices in the farms.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	Same as evidence above mentioned on 5.2.1. SOGB has not identified smallholders in their audit scope. However, SOGB has a department for smallholders and FFB supplier management. Training plan dated on 04/09/21 was reviewed. The staff members of this department have periodic meeting with the concerned parties. Interview with outgrower revealed that that the content of the meeting was about FFB pricing, maintenance activities, Harvesting and best practices in the farms.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

Principle 6: Respect Workers Rights and Conditions
Criterion 6.1:
Any form of discrimination is prohibited.
<p>Guidance:</p> <p>The non-discriminatory requirements are applied to all workers, regardless of contractual status.</p> <p>Examples of compliance can be appropriate documentation (e.g. job advertisements, job descriptions, appraisals, etc.), and/or information obtained via interviews with relevant stakeholders such as affected groups which may include women, local communities, foreign workers and migrant workers, etc.</p> <p>Notwithstanding national legislation and regulation, medical conditions should not be used in a discriminatory way.</p> <p>The grievance procedures detailed in Criterion 4.2 apply. Positive discrimination to provide employment and benefits to specific communities is acceptable as part of negotiated agreements.</p> <p>Examples of evidence for Indicator 6.1.2 could include contract between employer and agency; contract between worker and agency; clear company policy and recruitment procedures; confirmation by workers and agency that no recruitment fees are charged.</p> <p>Foreign and migrant workers should not pay anything that a local worker is not required to pay, unless mandated by law. A worker should not be selected for the job on the basis</p>

of their capacity to pay.			
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.	Equal opportunity policy for job has been developed, reference PT/DG/09 of 26 th Mach 2020. Policy states that SOGB engages to respect legal applicable laws and basing the recruitment, employment and promotion on the competencies, capacities, skills and medical aptitude. Sensitization was done in April, July, May and September by RSPO Coordinator for workers, contractors and in all communities. Attendance list were reviewed. All sampled persons interviewed during the audit also confirmed their awareness of the policy and mentioned that there is no discrimination when it comes to SOGB's operation.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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	Equal opportunity policy for job has been developed, reference PT/DG/09 of 26 th Mach 2020. Policy states that SOGB engages to respect legal applicable laws and basing the recruitment, employment and promotion on the competencies, capacities, skills and medical aptitude. Payment and conditions of service document reviewed for example pay slips and employment contracts did not show any form of discrimination for any vulnerable groups. Moreover, interview with 3rd party contract managers and the workers established that the company does not discriminate in any of its activities. They mentioned the policy of Equal opportunity which is made public on the notice boards in the company as well as workers housing as well as local communities where workers and other stakeholders live. Regular sensitization is carried out during safety talk at muster. Interviewed with the foreign workers found that they did not pay any recruitment fee prior to work in SOGB to anyone in their home country. All workers including permanent and temporary confirm this statement.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
6.1.3	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	SOGB developed procedures for recruitment, selection, hiring, promotion, retirement, and termination P08_05_02 dated on 22/01/22 Version 02. All selections are, conducted against defined criteria and deals only with the applicant's merits and suitable for the job. Interview and a review of some workers file indicated that they also undergo medical screening at the company's clinic once a year and all medical records are kept at the clinic.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		Workers with special needs or attention are invited to the clinic to undergo further medical screening. It was also established that, there is yearly performance appraisal done where employees are assessed by their line managers and or supervisors. Records of workers were verified such as Mlle 050368; 057456; 057481; 061564; 067609.	
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	SOGB developed procedures for recruitment, selection, hiring, promotion, retirement, and termination P08_05_02 dated on 22/01/22 Version 02. Procedures state medical examination will be made to new employee. No pregnancy tests were mentioned in the procedure. Further verified during interviews with field interviews and medical staff. No evidence of pregnancy test conducted. Further confirmed during interview with the Human Resource Manager, no pregnancy test is required by SOGB during employment procedure. In addition, alternate employment for pregnant women was done, confirmed during the interview with the Human Resource Manager. Also, women are at liberty to report to their headman or divisional head when pregnant so they could be re-assigned. Interviewed with the female workers and HR staff confirmed that the pregnant women will have job opportunities without any discrimination.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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.	SOGB has established a gender committee with a statute, a list of members and a schedule for their periodic activities. Committee does have a common file for all their records of activities but each of the 38 members keeps records of the activities. Terms of reference of gender committee was reviewed and dated on 11/10/22 Revision 1 Ref EN/RSPO/02. Committee received refreshing training on January and April 2022. Committee members organized awareness in	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
6.1.6	There is evidence of equal pay for the same work scope	Salary compensation is based on Grade and Category minimum wage system. 51 Payroll were checked for male, female, Loose fruit pickers, harvesters, sprayers, mill general workers and FFB graders. Payment document of contractors workers were reviewed too. SOGB makes overall pay and premium raises at all levels and grades. Workers were paid by cash and by	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

banking transfer. For example: Mlle 050368; 057456; 057481; 061564; 067609. Interviews for both contract and permanent workers were reviewed and found out that workers are paid according to national regulation. For all contract workers there is a headman who ensure that every worker completes his or her daily task and, also are paid the for extra work as overtime according to agreed rate. No form of discrimination was realized.

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).

Guidance:

Elements in the calculation of a decent standard of living should include food, water, housing, education, healthcare, transport, clothing and other essential needs, including provision for unexpected effects, in accordance with the GLWC methodology.

The list of essential needs (that will be considered for the non-food, non-housing element), and the costs/values associated with these elements, will be provided by the RSPO.

Where a GLWC living wage standard, or one that fulfils the basic requirements of the RSPO-endorsed living wage methodology, has been established in the country or region of operation, this should be used as benchmark.

Where there are industry-established benchmarks of living wage, these can be used as a basis, as long as the elements of the DLW definition or their equivalencies have been considered.

For countries where no living wage standard is established, the RSPO-endorsed benchmark should be followed, until such time that a GLWC-developed benchmark for the country is in place (see procedural note in Indicator 6.2.6).

A written policy, committing to payment of a living wage should be in place.

The implementation plan should have specific targets, and a phased-implementation process should be in place, including the following:

- i. An assessment is conducted to determine prevailing wages and in-kind benefits already being provided to workers
- ii. There is annual progress on the implementation of living wages
- iii. Where a minimum wage, based on equivalent basket of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment
- iv. The unit of certification may choose to implement the living wage payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before an eventual scale-up of the living wage implementation

Without disrupting the wage distribution, employers can provide more or better in-kind benefits to increase the living standards of their workers, as long as it is agreed upon by the trade union/worker representatives.

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.	Labour policy and labour law are made available in French version which is the national language in Côte d'Ivoire. Employment agreements were available and payslips are recorded and provided to workers. Workers are also issued contract agreements which specifies the terms of employments and salaries for the workers. Interview with EFB applicators, IPM workers, harvesters and carriers confirmed that the content of their employment contracts has been explained to their understanding. In addition, they are issued with payslips which confirms deductions and payments as agreed with the company.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members.	<p>SOGB workers have a signed employment contract with their employer. Evidence of availability of the workers contract was consulted during this audit. SOGB workers receive their salary with a pay slip. Workers benefit from vacations in accordance with the regulations. The women met during the field visit stated that they had received medical coverage during periods of pregnancy. 51 employment contracts and related documents detailing payments and conditions of employment and payroll documents detailing accurate information on compensation for all work performed by subcontract workers were available and were reviewed. During interview with workers, they indicated that the contract letters are written in French and was explained to the understanding of the workers in the local language and in French. Based on further discussion it was evident workers have a clear understanding of the content of the agreement document. Contractors workers interviewed confirmed that they signed a contract a get a copy of their contract. Foreign workers have a copy of the work permit approved and the acknowledgment of receipt of their work permit submission.</p> <p>Payment evidence of CNPS fees for 2022 (SOGB and contractors workers) were available and were reviewed.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.	<p>SOGB complies with regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice as confirmed through interviews with workers and review of the CBA for the permanent staff.</p> <p>Review of the 43 payslips and contract agreement of sampled contract</p>	<input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		<p>workers also confirms the contract managers complies with all legal requirements.</p> <p>No major inconsistencies were observed on the working hours payment. Workers interviewed confirmed that in case of discrepancies, they have opportunities to make a request and amendement on their payment is done on their payslip during next month.</p> <p>Indeed, maternity leave and holiday were paid. It was confirmed by female workers interviewed.</p> <p>SOGB implements actions for its compliance with legal requirements regarding regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, grounds for dismissal, notice period. However, plantation work is assigned to workers voluntarily and payments are made after the task has been completed. These are Sunday jobs in times of high production planned by the agricultural department.</p> <p>It is evident from the document review and interviews that there is no mechanism to ensure compliance with the legal rights of the worker performing Sunday work. Indeed, the following findings are made:</p> <ul style="list-style-type: none"> • The work is paid in cash and the latter is recorded in a register called States for the payment of the Sunday harvest. • The hours worked during the said work are not accounted for, although they receive an amount calculated on the basis of the percentage of statutory overtime due according to their category. 	
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>23 internal villages are available. In theses villages, SOGB has provided adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to its staff. Interview with some of the staff during the audit confirmed and mentioned they pay nothing for these facilities. For those who are not housed onsite, the company provides a housing allowance and, also have access to free busing to and from work. All these came up during interviews with staff and village heads who oversees the community activities.</p> <ul style="list-style-type: none"> • Water supplies 	<p><input type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input checked="" type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>

		<p>Checks at the housing quarters and interviews with residents revealed that, there is regular supply of water at no cost to residents at the housing quarters.</p> <ul style="list-style-type: none"> • Medical facilities: SOGB clinic provides free medical care for all employees including contractors workers. During consultations with employees, it was confirmed that SOGB provides free medical care to all employees. Infirmary were available in most of workers villages visited for first aid and main health care center was available close to the administration. • School School available in workers villagers are under the responsibilities of national government. But buildings were provided by SOGB. School are free for all children. Teachers also enjoy free accommodation and healthcare. 14 primary schools for 23 SOGB villages, 1 nursery school in 1 SOGB village were available. Students are workers children and communities members children around the concession. Last year, more than 4,000 children were registered in the schools with more than 80 teachers in primary and nursery shools. Some of theses teachers are directly paid by SOGB. • Social Amenities: SOGB operates a club house. SOGB school and employee villages have a football park, swimming pool, tennis court that are used by employees for sporting activities. • Housing: SOGB has an employee living environment construction programme with housing achievements and forecasts and has allocated a budget for housing rehabilitation based on the operational status of the workers and the inventory. The housing plan from 2020 to 2023 was seen. Between 2015 and 2020, 38 blocks of houses were built and between 2022 and 2023, 62 blocks of houses were built in all SOGB workers' villages. 	
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		<p>The programme to rehabilitate the living environment of the employees and to ensure the adequacy, health and sufficiency of the infrastructure for the workers is still ongoing and new houses have been visited.</p> <p>The visit to the villages revealed:</p> <ul style="list-style-type: none"> - Unsanitary toilets supported by the deterioration of many crumbling toilets. - Lack of appropriate toilets for households in good condition. - A lack of sewage disposal facilities. 	
6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p>	<p>SOGB has made efforts to improve workers' access to adequate, sufficient and affordable food. There are stores setup for them to buy their daily needs. The price of the items sold is appropriately priced. Interviewed with the workers confirmed that the price differences are minimal.</p> <p>Markets were available at the main site and shop in each internal village.</p> <p>There are also markets in the communities where workers can access sufficient and affordable food.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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>Reviewed Prevailing Wage Calculation. Calculation includes averages per month per employee: Average housing, electricity, Children schooling (meals and transportation), healthcare.</p> <ul style="list-style-type: none"> - Housing - Electricity - Healthcare (Clinics-available to workers and dependents) <p>Average wage is between 80,761 XOF and 251,528 XOF.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
6.2.7	<p>Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal</p>	<p>A recruitment and hiring policy referenced above which is based on the needs expressed by the various departments.</p> <p>SOGB employs permanent workers (junior staff, senior staff and management staff). Site visit and review of documents (payslips, attendance list etc) confirmed that assessment. Latest SOGB employs workers via contractors for casual and temporary job by signing temporary contracts with them.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

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.			
Guidance:			
The right of staff and workers, including migrant and transmigrant workers and contract workers, to form associations and bargain collectively with the unit of certification should be respected, in accordance with Conventions 87 and 98 of the ILO.			
Collective bargaining is encouraged to include terms and conditions relevant to workers' rights, but also to the workers and families' rights to access health care, education, nutritious food, safety/protection equipment, energy, and could include a clear mechanism of grievances and remedy.			
Foreign workers should be encouraged to join unions. Where the right to freedom of association and collective bargaining are restricted under law, the unit of certification publishes a statement that facilitates parallel means of independent and free association and bargaining for all such personnel.			
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.	Freedom of association policy was made available, reference PT/DG/03 of 26 th March 2019. The policy has been briefed to all the workers during their induction during the employment process and the policy was displayed in the notice board at the vicinity of the operating units. Policy is written in French languages. Pictures of policy displayed have been reviewed during the site visit.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request.	Interview with the local union executives established that meeting with management is on periodic basis. They also mentioned that anytime there is an issue to discuss management receives them. As such there is cordial relation between them. Some evidence of meeting dated February and September 2022 were seen and verified.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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.	No evidence of management interference observed from the interviews done with worker union and representatives. This was confirmed by the union executives as selection of union executives is done through voting under the supervision of National Labour Ministry officers. Last vote record was done on 11/06/21. Election summary report was reviewed. Auditor does not found that management interfere with the incoming election.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
Criterion 6.4:			
Children are not employed or exploited.			

<p>Guidance:</p> <p>Service contracts and supplier agreements refer to those that the unit of certification enters into and has influence over; rather than for agreements that cover services of infrastructure set up, such as telephone or electricity.</p> <p>The unit of certification should clearly define the minimum working age, together with working hours. Only workers above the minimum school leaving age in the country or who are at least 15 years old may be employed. The minimum age of workers will not be less than stated under national regulations. Any hazardous work should not be done by those under 18, as per ILO Convention 138.</p> <p>Work in family farms, when the farm is contracted to or provides business to another entity, is prohibited. Farm work is only accepted when it is for the family’s own consumption.</p> <p>Child labour is not exacted only by employers, and children do not have to be in an employment relationship with a third-party employer to be in child labour and to suffer its consequences.</p> <p>Age verification documents include a government recognised photographic identification document, where available; or any other document attesting to the identity of the worker (birth certificate, supplementary judgment, school card, document recognizing the majority of the worker issued by the village chief).</p> <p>Examples of remediation are: procedures to assist underage workers found to be working; to ensure the children are taken out of the work site, parents/guardians are informed, medical testing to assess physical and mental health is conducted; and the unit of certification ensures that the children are enrolled in school.</p>			
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.	<p>Policy for the protection of children, including prohibition of child labour was made available, reference PT/DG/08 of 260319. Policy is written in French language. Minimum wage is set at 18 years of age. Policy reviewed and posted on-site. Sensitization was done on 17/09/21 by Mr. Koutou for workers and from 13 to 14/04/21 in all communities.</p> <p>All sampled persons interviewed during the audit also confirmed their awareness of the policy and mentioned that there is no young person employed to SOGB operation.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
6.4.2 (C)	There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure.	<p>Policy for the protection of children, including prohibition of child labour was made available, reference PT/DG/08 of 260319. Policy is written in French language. Minimum wage is set at 18 years of age. Register of workers including their age has been reviewed and no workers less than 18 years old were employed. Workers personal files have been reviewed as workers For example: Mlle 055066; 059431; 061095; 052260; 053403; 058560; 066920; 067045; 067062. No workers less than 18 years old were employed.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.	No evidence of employment of young persons. All records reviewed make reference minimum age of 18 years. This has verified with the Employee Master Listing of SOGB and subcontractors' workers list as well.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
6.4.4	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	Policy for the protection of children, including prohibition of child labour was made available, reference PT/DG/08 of 260319. Field interviews also confirmed staff have been communicated regarding Child Labour. Besides, the company has putting effort to give access to schools in the villages and inside the premises to enable the children have access to education such school material donation, contribution to build school.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
Criterion 6.5: Policies and procedures in place to protect workers' rights.			
<p>Guidance:</p> <p>There should be a clear policy developed in consultation with staff and workers, contract workers and other relevant stakeholders, and the policy should be publicly available. Progress in implementing the policy should be regularly monitored, and the results of monitoring activities should be recorded.</p> <p>These policies should include education for women and awareness of the workforce. There should be programmes provided for particular issues faced by women, such as violence and sexual harassment in the workplace. This committee, which should include representatives from all areas of work, will consider matters such as: training on women's rights; counselling for women affected by violence; child care facilities to be provided by the unit of certification; women to be allowed to breastfeed up to nine months before resuming chemical spraying or usage tasks; and women to be given specific break times to enable effective breastfeeding.</p> <p>For 6.5.3: The Gender Committee can support the assessment.</p> <p>Adequate space and paid breaks should be provided to enable mothers with infants 24 months or younger to breastfeed or express and store breast milk with privacy.</p>			
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.	Policy to prevent sexual and all other forms of harassment and violence was made available, reference PT/DG/01 of 26 th March 2019, signed by Managing Director of SOGB. Policy is written in French language. Sensitization was done on 17/09/21 by RSPO Coordinator for workers in September 2022 and on June 2022 in all communities. Awareness training of the policy was conducted during morning muster.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.	Policy to prevent sexual and all other forms of harassment and violence was made available, reference PT/DG/05 of 26 th March 2019, signed by Managing Director of SOGB. Policy is written in French language. Sensitization was done on 17/09/21 by RSPO Coordinator for workers and from 13 to 14/04/21 in all communities. During Interview with workers, it was established that the policy has been communicated to them morning muster.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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.	Verified through review of procedure confirms compliance. Further verified during interview with Gender committee. New mothers are given 1 hour a day for breastfeeding, in addition, entrance and exit hour is flexible, to accommodate the needs of new mothers. Interview done with female loose fruits pickers showed that they have been consulted through a briefing with workers committee members.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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>SOGB has an internal and external complaints and grievance management procedure (ref P/DG/06 dated 28/04/20 revision 1). Evidence of the communication of this procedure has been made available and has been revised. A register of enquiries and complaints is also available Ref ENR/RSPO/05 dated 19/08/20.</p> <p>It is evident from the review of the documentation and interviews conducted that the enquiries and complaints register Ref ENR/RSPO/05 of 19/08/20 and the complaints handling form have irregularities in implementation. Indeed:</p> <ul style="list-style-type: none"> The procedure indicates that a form for handling complaints or grievances is filled in at the level of the department or direction concerned and a copy is sent to the Personnel Administration Department for information and filing in the individual file. However, the forms for the following complaints were not available for review (but not limited to) DATA/UCPN-2022-01; DATA/UCPN-2022-02; DATA/UCPN-2022-03; DATA/UCPN-2022-04. The register shows unresolved complaints while the interviews show that they are resolved. For example and without limitation DATA/UCPN-2022-03; DATA/UCPN-2022-04; DATA/UCPN-2022-05; DATA/UCPN-2022-06 and DATA/UCPN-2022-07. 	<input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		<p>The register does not indicate the date of response for complaint DATA/UCPN-2022-01.</p>	
<p>Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.</p>			
<p>Guidance: Migrant workers should be legalised, and a separate employment agreement should be drawn up to meet immigration requirements for foreign workers and international standards. Any deductions made should not jeopardise a DLW. Workers may voluntarily want to have their passports or identity documents held by the management for safekeeping purposes. In such cases, the documents should be returned to the workers upon request. There should be evidence of due diligence in applying this to all sub-contract workers and suppliers. National guidance should be used on contract substitution. Workers should enter into employment voluntarily and freely, without the threat of a penalty, and should have the freedom to terminate employment without penalty given reasonable notice or as per agreement. This is in accordance with ILO conventions: Forced Labour Convention, 1930 (No. 29) ; Protocol of 2014 to the Forced Labour Convention, 1930 (P029) ; Abolition of Forced Labour Convention, 1957 (No. 105) ; Forced Labour Recommendation, 2014 (No. 203) The specific labour policy should include:</p> <ul style="list-style-type: none"> • Statement of the non-discriminatory practices • No contract substitution • Post-arrival orientation programme to focus especially on language, safety, labour laws, cultural practices etc. • Decent housing to be provided in accordance with national law or in their absence ILO Recommendation 11 • Fees related to recruitment and hiring of migrant workers 			
<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 	<p>No situation of 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 were related by the interview done with DARH. Overtimes was monitored by the company and the workers are giving freedom to choose to overtime and resign. There was no penalty for termination of employment if they wish to terminate the contract earlier.</p>	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>

	<ul style="list-style-type: none"> • Debt bondage • Withholding of wages 	Interviewed with the workers confirmed that no forced and trafficked labour in SOGB.	
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented	<p>SOGB developed special work policy, Reference number: PT/DG/06 of 26th March 2019.</p> <p>SOGB employs workers from Burkina Faso, Belgium, Benin, France, Greece, Nigeria, Guinea, Guinea Bissau, Niger, Mali, Togo, Liberia, Ghana.</p> <p>All the workers will be provided with a written, understandable, and legally binding labour contract. Each of the workers and briefed them on all the Code of Conduct, safety and working condition prior to work.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
<p>Criterion 6.7: Appropriate health and safety measures are in place.</p>			
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded	<p>The head of the sustainability department has been identified as the responsible person for handling all health and safety issues in SOGB. There are records of safety meetings in place kept with the responsible person. Safety talks are organized weekly for all workforce including technical, administration, plantation and medical.</p> <p>There is also the HSE committee captioned “Comité de Santé et Sécurité au travail (CSST)” comprising 25 members from different sections of the plantation, transport and garage, Human Resource, Administration, social and security department. The committees are chaired by the head of the General Manager. The committee meets to discuss health, safety, and welfare of staff</p> <p>The main role of the safety committee is:</p> <ol style="list-style-type: none"> 1. To carry out investigations in the event of serious work accidents and to propose specific remediation measures. 2. Provide suggestions that may improve working conditions. 3. Establish and execute a health and safety program related to the company's activities. 4. Communicate to all workers information relating to the protection of their health. 5. Maintain and develop safety spirit among workers. 	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		SE committee meeting records were available and reviewed. The last HSE Committee meeting minutes sighted was done on the 30 th September 2022. Measures relating to the health and safety of workers are ensured mainly by three departments, namely (1) the Medical Center, (2) the Sustainable Development Department and the Human Resources Department.	
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>SOGB has put in place an accident and incident management procedure, referenced P/DG/DDD/07 and lastly revised on the 03/10/2022 and an emergency prevention and relief procedure, referenced P/DG/DDD/08 dated November 29, 2019). The main objective of this procedure is to formalize the different steps in the management of work-related accidents from a prevention perspective. In addition, the company has also trained the first-aid attendant in immediate life-saving care before the arrival of other medical care, incident management and safety of the injured and provides first-aid equipment on the construction sites. A field visit to the field and other plant operations confirmed the availability of first aid equipment.</p> <p>However, observations and visits revealed:</p> <ul style="list-style-type: none"> • The presence of an expired eye serum (Physiodose) dated 04/2022 in the first aid kit at the plant's maintenance shop. • Officers working in the laboratory had expired gas masks dated April 2017. <p>In addition, the first responders in the maintenance shop and TP03 block in plantation could not properly demonstrate the first aid application procedure and knowledge of kit management in their possession</p>	<input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
6.7.3 (C)	Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.	<p>Evidence of regular provision of PPE to workers in all departments was presented to the audit team. During the field visit, it was noted that SOGB workers were equipped with PPE as required by procedure. These PPEs were those defined in the risk analysis. The workers interviewed stated that the PPE was provided without payment. Evidence of PPE awareness training was presented to the audit team (awareness report and Safety minutes.</p> <p>Safety data sheets (SDS) for pesticides used were available/displayed at the central store in the zone and in the villages. Sanitary facilities for workers handling pesticides to change and wash are available. They can change out</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		<p>PPE, wahs their body and put on their personal clothes. Facilities inspection confirms compliance.</p> <p>SOGB risk assessment and the health and safety plan recommend PPE and supply them to workers depending on the risk workers are expose to.</p> <p>The company provide for PPEs to all workers at no cost. and safety talks on PPE monitoring in the plantation were reviewed. PPEs distribution list sighted</p>	
6.7.4	<p>All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection</p>	<p>SOGB has a clinic which gives basic medical services to workers free of charge for all of its workers and the third party contractor. The company has a workplace Health and Safety Plan “PLAN SANTE ET SECURITE AU TRAVAIL” dated 25th MAY 2019.</p> <p>Workers who work for SOGB are affiliated with the (national social security fund) CNPS. Accident workers are evacuated to the clinic, and cost incurred from work related injuries and sicknesses are taken care of by the company and through the national insurance system.</p> <p>In some cases, the workers are evacuated to specialized health centers in San Pedro or Tabou. Accidents at work are monitored by the CMA. All accidents are reported. A monthly report is produced for identified accidents at work.</p> <p>This was verified t the costs related to occupational accidents and incidents that result in injury or illness are covered in accordance with national legislation by the CNPS.</p> <p>Some workers have enrolled to a private insurance called NSIA. Evidence is seen in the following SOPs and document « Procédure de consultation médicale (Référence P/DCM/01 en date du 16 Juin 2019, « Convention entre NSIA », « la nouvelle clinique des Rochers en date du 25 Février 2016 » and « Protocole d’accord NSIA - SOGB en date du 25 Janvier 2015.</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>
6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics</p>	<p>SOGB records its occupational injuries on LTA using lost day incidence. The company records all accident monthly using the lost time accident (LTA) metrics captioned “REGISTRE DES ACCIDENTS DE TRAVAIL DE LA SOGB”. This report is monitored monthly through incident investigation reports, using the number of injuries, the workday loss per incident and then the total number of workday loss and total of incidents with workday loss</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>

		<p>Records from January 2022 to September 2022 were available and reviewed during the audit.</p> <p>The report as sighted established compliance. ". The data is filled in each month according to the accidents recorded. For the year 2022, between January to September 2022, there were 736 accidents for 2380 lost days.</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.

Guidance:
The unit of certification should apply recognised IPM techniques, incorporating cultural, biological, mechanical and physical methods to minimise the use of chemicals. Native species should be used in biological control where possible.
In specific cases for the control of pests and diseases by fire, as per regulations, there should be evidence of prior approval of the controlled burning as specified by the relevant authorities in the 'Guidelines for the Implementation of the ASEAN Policy on Zero Burning' 2003, or comparable guidelines or regulations in other regions.

7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.	<p>SOGB has a documented IPM, - PLAN DE GESTION DES RAVAGEURS DANS LES PALMERAIES, reference P/DATAIDAD/07, revision 0 of 12/03/2019</p> <p>Potential pests have been identified including: - Coelenomenodera Lameensis; - Latoia Vridissima; - Oryctes spp; - Rynchopborus phoenicis; - Temnoschoita quadripustulata ; - Rongeurs (Agouti, rats) – Termites; Tisserins (weaver birds).</p> <p>The plan documents control measures to include: Physical, Cultural, Chemical and Biological. For example, native species are used for biological control:</p> <p>Eg, dogs to scare away Rodents at the nursery and other plots; birds of prey to feed on snakes and rodents, the black and the white ants, wasps and spiders for controlling C. lameensis by killing the larvae, nymphs and adults.</p> <p>IPM also include a plan for minimizing pesticides usage namely: Action Plan For Minimization Phytosanitary Products, Reference: P/DATA/DAD/05 of 20/01/2020. The approach include:</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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		<ul style="list-style-type: none"> • Use of equipment to minimize phytosanitary treatments. • Use of new molecules and implementation of rotations to avoid resistance to treatments and therefore the frequencies of intervention. • The use and placement of a cover crop to reduce weeds • Use of adapted equipment. Eg UBV sprinklers (Ultra Low Volume) such as Fénix, use of TKO.75 nozzle which has a low flow is used when sprinklers HV (High volume) are to be used • The identification of new molecules such as Haloxyfop, Metsulfuron-methyl makes it possible to replace, in some cases, the exclusive use of glyphosate or 2,4 D which is new better LD50 • The use of product specific to certain weeds avoids treatments broad spectrums. The use of selective treatments, when the plot allows it, makes it possible to avoid total treatments. This reduces product consumption. • IPM, Routine monitoring of insects prevents high insect populations • Encouraging natural predators to control pest populations. • Creating favorable conditions for the development of natural predators. • Continuous training of caterers on product handling and storage, on treatment techniques, <ul style="list-style-type: none"> • Strict monitoring of the quantity of phytosanitary products used annually makes it possible to monitor the effectiveness of the strategies adopted. <p>The company has SOPs for the implementation of its IPM plans. These include:</p> <ul style="list-style-type: none"> • SOP, - Traitment herbicide dans less palmeraies, ref P/DATA/DAD/UCP/07 of 11/10/2022iu • Controle Coeleenomenodera ref. DATA/DD/UCP/09, VERSION 1 of 16/09/2020 	
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		<ul style="list-style-type: none"> • Ronde phytosanitary en palmerais immature, ref. P/DATA/DAD/UCP/08, revision 0, of 6/02/2019 <p>Records of monitoring as well as treatment records were available and sample was reviewed during the audit to evaluate conformance. For example, TABLEAU RECAPITULATIF MENSUEL DE LA SURVEILLANCE Coelaenomenodera lameensis and Suive traitement Coleono 2022</p> <p>The company's training for workers include IPM related trainings and records were also available and sighted during the audit. For example, Training records: e.g. "Formation des agents phytosanitaires, of 17/08/2022.</p>	
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.	SOGB has the CABI list of invasive species and identified 77 species as found on the CABI.org list. Though Acacia mangium" which is on the CABI list was not identified by the company the species if found in several parts of the plantation and the housing units. However, the company has carried out a study Conducted by universite jean Ioronugnon Guede/UFR Environment with a written report namely: Inventionire et Gestion des especies invasives des aires prottegiees delad SOGB of Oct 2020. The provisional Report identified A. mangium and prescribed the management action to prevent its spread as sighted on page 36. It has already sent students for monitoring and submitted their first report.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]	SOGB did not use fire to control pests. The company is a subsidiary of the Socfin group and follows the groups responsible management policy - Politique de gestion responsable du Groupe Socfin 2022 - which states "We prohibits the use of fire except in well documented cases where specific threats of phytosanitary or other risks prevent us from doing so". The company has a procedure for pest control. For example, - <ul style="list-style-type: none"> • Controle Coeleenomenodera ref. DATA/DD/UCP/09, VERSION 1 of 16/09/2020 • Ronde phytosanitary en palmerais immature, ref. P/DATA/DAD/UCP/08, revision 0, of 6/02/2019 <p>Interview with workers confirmed adequate understanding of the procedures and no us of fire to control pest. The audit team also did not</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		come across any evidence of use of fire to control pests.	
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Criterion 7.2:
Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.

Guidance:

The RSPO has identified some alternatives to the use of pesticides and herbicides, among which those listed in the “Research project on integrated weed management strategies for oil palm”, CABI, April 2011 and / or the phytosanitary index in force in Ivory Coast which specifies the framework for the use of phytosanitary products for oil palm.

Due to problems in the accuracy of measurement, monitoring of pesticide toxicity is not applicable to Independent Smallholders. The justification should consider less harmful alternatives and IPM. Justification of the use of such pesticides will be included in the public summary report. Measures to avoid the development of resistance (such as pesticide rotations) should be applied.

Due diligence is understood as the process through which enterprises should identify, assess, mitigate, prevent and account for how they verify the emergency use of pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, which are banned from use in RSPO, except in very specific situations. The nature and extent of due diligence will be affected by factors such as the size of the area where the pesticides should be applied, the context and location of the application, the nature of products or services, and the severity of actual and potential adverse impacts which will be caused by the use of the high hazardous pesticides..

The due diligence should refer to:

- a) Judgment of the threat and verification of why this is a major threat
- b) Why there is no other alternative which can be used
- c) Which process was applied to verify that there is no other less hazardous alternative
- d) What the process is to limit the negative impacts of the applications
- e) Estimation of the timescale of the application and which steps are taken to limit the application to a singularity.

Recognised best practice includes: storage of all pesticides as prescribed in the ‘FAO International Code of Conduct on the distribution and use of pesticides’ and its guidelines and supplemented by relevant industry guidelines in support of the International Code (see Annex 3).

The Pests and pesticide Management Plan document (PGPP), the Support Project to the Agriculture Sector in Cote d’Ivoire (PSAC), October 2012, 55 Pages, outlines a national pesticide management plan based on risk assessment and the definition of mitigation measures. The plan targets both smallholders and businesses.

The proposed modalities for pesticide use under the PGPP are pest and parasite control through better agro-ecosystem analysis.

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 utilized.	<p>SOGB demonstrated the justification for all of its pesticides in use. The company has the list of pesticides with justification “Liste des pesticides utilisés à la SOGB, les espèces cibles et la Justification de leur utilisation (04-2022)” For example, Haloxylop-R-Methyl 104, g/l as sighted on the list is justified as a selective product targeted at broadleaf weeds.</p> <p>The company also has SOP for selective application. For example SOP “Procédure d’extirpation des ligneux, rev 1 ref P/DATA/DAD/UCP/11 of 17/04/2021.</p> <p>Among the justification given include:</p> <ul style="list-style-type: none"> • Lack of labour • No non-chemical alternatives in case of attacks on the palm grove • No non-chemical alternatives in case of nursery attacks • Sanitation of workers' villages • No non-chemical alternatives in case of nursery attacks • No non-chemical alternatives in case of nursery attacks <p>Also included is the consideration for the use of less harmful alternative , e.g. identification of new molecules such as Haloxyfop, which has higher LD50 than that of Methosulrom etc. .</p> <p>Review of pesticide application records, interview with workers and direct field observation confirmed that the company implements its SOPs on pesticides application.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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>SOGB maintains and provided records of pesticide use. Section 9 of the company’s herbicide treatment procedures - PROCEDURE TRAITEMENT HERBICIDE DANS LES PALMERAIES, Référence: P/DATA/DAD/UCP/07 of 17/04/2021 provides the company’s pesticide application program. The company implements the program and records of pesticide application are maintained and records for 2022 was available and was sighted during the audit. That is “Consommation herbicide 2022. The records details for each plot, the active ingredient used, their LD50, area treated, amount of active ingredient applier per ha and number of applications.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

7.2.3 (C)	Any use of pesticides is minimized as part of a plan, eliminated where possible, in accordance with IPM plans.	<p>SOGB minimized the use of pesticides as part of its IPM plans. The company has a Research and Development Department whose work include research into the pesticide use reduction and their impact on the environment and health and safety using the EIQ model. Implementation of results of the research over the year has shown reduction from 600,000 EIQ units to 476,000 EIQ units, and specifically, the trend for glyphosate has been 2019 – 21tons, 2020 27ton and 2021 – 18tons. These are also reported in the company’s annual sustainable development report - SOGB, 2021</p> <p>The company was at the time of the audit preparing to roll out a programme aimed at reducing the use of Glyphosate by knapsack spray by 50%.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.	<p>SOGB did not use pesticides for prophylactic purposes. Pests are monitored and control measures carried out per control plans or when set pest thresholds are exceeded. For example there is a phyto team which monitors <i>Coelaenomenodera lameensis</i>. Control of <i>Coelaenomenodera</i> ref. DATA/DD/UCP/09, VERSION 1 of 16/09/2020. Carry out census and monitoring before treatment and this is only when the set thresholds are exceeded</p> <p>Larvae <8, Nymph <4, Adult < 2. Records of monitoring and treatment were sighted. Review of pesticides application records, interview with workers and direct observation made also did not come across any evidence of prophylactic use of pesticides.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
7.2.5	<p>Pesticides that are utilized as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when utilized 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 b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative</p>	<p>SOGB did not use pesticides categorized as WHO Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat. The company follows the national list of approved pesticides a copy of which was sighted during the audit namely - Pesticides homologués en Côte d’Ivoire 19 Février 2020 which indicates the WHO class for each pesticide on the list. None of those pesticides categorized as WHO 1A or 1B was included in the list of pesticides in use in the company.</p> <p>The company is also a subsidiary of the Socfin group follows the group’s responsible management policy - Politique de gestion responsable du Groupe Socfin 2022 - which states “ Prohibition on the use of WHO class 1A and 1B chemical products as well as chemicals on the Stockholm POP and</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

	<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>Rotterdam PIC lists, elimination of the use of Paraquat, and development and implementation of integrated pest management techniques”.</p> <p>Review of pesticides application records, interview with workers, visit to the chemical stores and direct observation also did not come across any evidence of the use of WHO Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat.</p>	
<p>7.2.6 (C)</p>	<p>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>	<p>SOGB has procedures and work instructions for pesticide handling. These include:</p> <ol style="list-style-type: none"> 1) SOP 07 Procedure Traitement Herbicide Dans Les Palmeraies, revision 3 Référence: P/DATA/DAD/UCP/07 of 17./04/2021 2) 2) SOP 12 Procedure De Ronds Manuels revision 0 Rétérence: P/DATA/DAD/UCP/12 of 29/03/2019. 3) Consignes Environnementales Relatives A La Gestion Des Produits Chimiques, revision 0 reference EC302 of 04/03/2020 4) Consignes De Manipulation Des Produits Chimiques revision 0, reference EC 304 of 31/03/2020 <p>The company has a training plan to include training for pesticide handlers which is implemented and records were available sighted during the audit. For example</p> <ul style="list-style-type: none"> • “Training reference RAF201/DG/DDD/No 001 “traiteurs herbicides of 03/02/2022 “ gestion et manipulations securitaire des products phytosanitaires, signed by 17 participants include pesticide application • Gestion d’in magasin phytosanitaire of 10/08/2022 signed by 24 participants <p>Though no spraying activity went on during the audit, the team was able to meet and Interview sprayers in Kako 3. The interview with sprayers and chemical store keepers confirmed having taken part in the sighted trainings and generally demonstrated understanding of the hazards related to pesticides they use and how to avoid or minimize the risks associated with them. Sprayers confirmed the supply of PPEs to include 2 set of coverall,</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>

		respirator, nylon hand gloves, nylon aprons, rainboot, eye goggles among others. Visit to the chemical stores also confirmed the use of appropriate PPEs by store keepers.	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.	<p>SOGB stored all pesticides according to recognized best practices. The company has procedures for storing pesticides titled: Procedure De Stockage Des Produits Chimiques, revision 0, Référence: P/DG/DDD/09 approved on 18/01/2020. The objective is to ensure that chemicals are stored in accordance with the different policies (Occupational Health and Safety, Environment, etc.) of the company and applicable compliance obligations. It defines the domain of application to include: 1) the agricultural store, 2) Technical store, 3) the Laboratory and among others.</p> <p>The procedure uses clear graphical representations and includes matrix of pesticide storage incompatibilities, warning signs among other details.</p> <p>Workers are trained and interview also confirmed their understanding of the procedures. A visit to the central and Kako 3 chemical store and direct factual observation also confirmed that pesticides were stored in accordance with the procedures.</p> <p>Safety data sheets for pesticides in storage were also available and the workers interviewed also demonstrated knowledge of the safety information for the pesticides and what to do in an evidence of accidental spillage or contamination.</p> <p>Spillage kits and appropriate fire extinguishers were also sighted and workers interview demonstrated good knowledge of what to do when needed.</p> <p>Regular inspections are carried out to include the storage of pesticides according to the company's procedures and records were maintained and sighted during the audit.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	SOGB has procedures for handling empty pesticide containers (Procedure D'élimination De Conteneurs Vides De Pesticides, P/DG/DDD/02 of 28/04/2020). Direct observations in the field, offices and the housing units did not come across any indiscriminate disposal of pesticide containers.	<input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		<p>However, the company could not demonstrate that it can account for all pesticides containers to ensure that they are properly disposed. The company disposes its pesticide containers through its suppliers of pesticides. Review of records at the Central Chemical Store and other Satellite chemical Stores at the estates established that Pesticides received and issued out are recorded in quantities (for example, Glyphosate: 2,475 litres on 09/06/2022) Pesticide containers returned are recorded in numbers (For example, “Bidon 2l, quantity 02). There was no proof of a system used to demonstrate that at any time, the quantity of empty containers delivered and the expected containers in stock can be reconciled to ensure that, all pesticide containers are properly disposed and/ or reused</p> <p>Also per its own procedures for the empty pesticide containers rinse fluids were not treated as hazardous liquid waste. The company has constructed pesticide container washing tank which is connected to septic tank for proper treatment. At the pesticide resining centre, direct factual observation confirmed that workers resining pesticide container were washing pesticide containers in the open storm water drains which ended up delivering hazardous liquid waste into the environment contrary to the company’s own procedures. The audit team concluded this to be a non-conformity.</p>	
7.2.9 (C)	<p>Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.</p>	<p>SOGB did to use aerial method for the application of pesticides. Interview with managers established that, the company does not need aerial spraying for its type of operations. Interview with workers and direct observation during visit to the stores and in the field also did not come across any evidence that the company uses aerial spraying of pesticides.</p>	<p><input type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input checked="" type="checkbox"/> N/A</p>
7.2.10 (C)	<p>Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p>	<p>SOGB has procedures guiding the conduct of annual medical surveillance for its pesticide applicators, titles “Procedure De Visite Medicale Annuelle, revision 0, Référence: P/DCM/05 of 12/09/2022. The objective of the procedure is to carry out an annual medical examination of all SOGB workers.</p> <p>In order to prevent any deterioration in their state of health as a result of work. The company maintain a list of its pesticide operators for the year</p>	<p><input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>

		2021-2022 (list traiteur herbicides 2021-2022 AGE). The company also kept records of pesticide operators who have gone through the medical checks for the period. Review of the list of sample of pesticide operators established that not all operators are on the list and not all have gone through medical test as required by this RSPO standard. For example the pesticide operator with staff number (matricule) 54425. The audit team raised this a non-conformity.	
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.	Review of the list of workers with their date of births did not identify any worker below the age of 18 years. Field and visit and interview did not established person under the age of 18. Again review of employee file of did not established persons under the age of 18 employed by SOGB. Furthermore, SOGB does not use women for spraying activities.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
Criterion 7.3:			
Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.			
<p>Guidance:</p> <p>The waste management and disposal plan should include measures for:</p> <ul style="list-style-type: none"> i. Improving the efficiency of resource utilisation and recycling potential wastes as nutrients or converting them into value-added products (e.g. through animal feeding programmes). ii. Appropriate management and disposal of hazardous chemicals and their containers. Surplus chemical containers should be reused, recycled or disposed of in an environmentally and socially responsible way using best available practices (e.g. returned to the vendor or cleaned using a triple rinse method), in such a way that there is no risk of contamination of water sources or risk to human health. The disposal instructions on the manufacturers’ labels should be adhered to. <p>The unit of certification is encouraged to improve the waste management in surrounding neighbourhoods.</p> <p>Where there are no options for non-toxic and non-hazardous domestic waste collection by local government services, landfills may be required as a solution for disposal.</p> <p>Where landfills are used, appropriate guidelines should be followed, which includes being:</p> <ul style="list-style-type: none"> iii. Only for domestic and household waste, where inorganic waste is minimised iv. Located away from water sources, people and communities, and outside conservation areas <p>Properly covered, with clear demarcation and signage to avoid disturbance.</p>			
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous	SOGB has a waste management plan – “plan des gestion dechets, ref PL/DG/DDD/03 revision 3, of 03/10/2022. The plan includes a list of different	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC

	<p>characteristics, is documented and implemented.</p>	<p>types of waste to include: Domestic waste (and different type), Waste water, Industrial and Hazardous. Section 7 “plan des action pour la mise en oeuvre du PGD, which includes action , responsible position and deadline. Annex 1 of the plan “Principaux Dechets Produits Par Les Services Et Villages De La SOGB.</p> <p>Interview with workers and direct observation during field visits and in the housing communities confirmed that the plan to large extent is implemented. Records of implementation were also were available and reviewed during the audit. For example, The waste tracking slip “Bordereau de suivi des deschet” # B046-22/DDD of 02/10/2022 for the tank bottom waste #B037-22/DDD medical waste of “23/08/2023” collected IVOIRE OILFIELD SERVICE (IVOS) of Abidjan.</p> <p>The company also reports on its waste management every six months as part of its compliance obligations. For example, waste declaration of 14/01/2022 for the period July 2021 to December 2021 to the Ministry Of The Environment, Urban Health And Sustainable Development Ivorian Anti-Pollution Centre (CIAPOL) Under The Direction Of Inspection Classified Facilities (SDIIC), “Ministere De L'environnement, De La Salubrite Urbaine Et Du Developpement Durable Centre Ivoirien Antipollution (CIAPOL) Sous Direction De L'inspection Des Installations Classees (SDIIC) and that for January 2022 to June 2022 of 04/07/2022.</p>	<p><input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>
<p>7.3.2</p>	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p>	<p>SOGB has procedures for the disposal of waste “Procedure environmental des gestion des dechet EP02 of 10/08/2022. Training has been given workers and records were available for example</p> <p>“Bonnes pratiques de gestion des dechet of 26/10/2021 signed by 22 participants (drivers, laboratory workers, workshop, maintenance workers etc.). Interview with sample of workers and managers also confirmed that the company’s waste disposal procedures are understood by workers and managers. Interview with workers and direct observation during field visits and in the housing communities confirmed that the plan to large extent is implemented. Direct factual observation during visits to the Kako 2, 3 and CTC communities established that, wastes are collected in designated waste</p>	<p><input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>

		<p>sites within specially built concrete walls. However, these walls give access to animals and wastes were seen spread all over the surroundings. The company showed to the auditor a project under implementation to address the identified issue. However as was observed, this new project is only adding two new smaller concrete walls (which can be closed) for separation of the waste into plastic, metal and other waste. While these newly built concrete walls had wooden gates to prevent entry by stray animals for spreading waste, the existing concrete walls did not have any gates to address the issue identified. The company now has added a design which can enable the fixing of a gate to the old concrete walls to prevent entry by stray animals but this has not been done yet. Also the company at the time of the audit could not show to the audit team its plan for this new waste collection project in the communities to include when it is expected to be completed and possibly address the problem identified. The audit team therefore raised this as a non-conformity.</p>	
7.3.3	The unit of certification does not use open fire for waste disposal.	<p>SOGB did not use fire to dispose of waste. The company is a subsidiary of the Socfin and group follows the groups responsible management policy - Politique de gestion responsable du Groupe Socfin 2022 - which states “We prohibits the use of fire except in well documented cases where specific threats of phytosanitary or other risks prevent us from doing so”. Fire is there not use. Fire is therefore prohibited for disposing waste. Interview with workers and direct observation during field visits and visits to the communities also did not come across any evidence of use of fire to dispose waste.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

Criterion 7.4:

Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.

Guidance:

Long-term fertility depends on maintaining the structure, organic matter content, nutrient status and microbiological health of the soil. Nutrient efficiency should take account of the age of plantations and soil conditions. The nutrient recycling strategy should include any use of biomass for by-products or energy production and should drive to minimise in-organic fertiliser use.

7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to 86 tilize 86 yield and 86 tilize 86 environmental impacts.	Good agriculture practices were described in the Soil fertility Management plan, Reference P/DATA/DAD/06 of 31st January 2019. Procedure of fertilizers application, Reference P/DATA/DAD/UCP/02 was reviewed also. Methods, quantity and procedure were clearly described.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.	<p>Procedure and methods were based on “Soil and leaf analysis – Socfin Planter’s manual” modified by ARM – Socfinco FR from 14th January 2015.</p> <p>Periodic tissue sampling was done from 06th to 28 January 2022. Report was issue on February 2022 and has been reviewed with recommendation. 132 sampling taken for analysis. Last soil sampling was done in February 2021. Each 5 years, it should be done again. Based on these sampling exercise, a corrective dosage of inorganic fertilizer is established and applied.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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.	Procedure of fertilizers application, Reference /DATA/DAD/UCP/02 was reviewed. Procedure included the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME). Since beginning of 2022 (Jan – August) 26,564.65 tons on 598.89 ha of EFB and POME was applied.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
7.4.4	Records of fertilizer inputs are maintained.	<p>SOGB has an internal document named Operational report indicating the program of fertilizers application per year of planting and present the register of all activities performed in the plantation. Records of fertilizers application were sighted and reviewed. Each division office maintained its own application register.</p> <p>Fertilizers are applied as per agronomist recommendation. Record shows application date, filed number, dosage applied per palm, type of fertilizer and number of applicators.</p> <p>The quantities applied are based on adjustments as per the recommendations of the tissue and soil sampling. Fertilizers records were verified at plantation division office and summary at the level of Agric Departmenbt Manager.</p> <ul style="list-style-type: none"> • NPK 5-5-45: 2,654.400 tons applied. • AGROMASTER 5-5-45: 47,875 tons applied. • AMMONIUM SULFATE: 320.650 tons applied. 	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		<ul style="list-style-type: none"> KCL: 797.650 tons applied. 	
<p>Criterion 7.5: Practices minimise and control erosion and degradation of soils</p>			
<p>Guidance:</p> <p>Techniques that minimise soil erosion are well known and should be adopted, where appropriate. These should include practices such as ground cover management, biomass recycling, terracing, and natural regeneration or restoration instead of replanting.</p> <p>In Côte d'Ivoire, the land chosen for oil palm cultivation is flat land with a slight slope of less than or equal to 15 ° (36.4%). However, oil palm developments are allowed in areas with steeper slopes than this limit. Thus, the slopes between 9 and 25 degrees on which plantations are established must be arranged so as to ensure the conservation of the soil, that is to say should normally be on the terrace. Other measures for soil conservation, such as the establishment of platforms, should be installed where necessary depending on the fragility of the soils considered.</p> <p>Fragile soils are defined as peat-type soils, mangrove sites and other wetlands.</p> <ul style="list-style-type: none"> Steep slopes that should be avoided are those of 25 degrees or more. Soil conservation measures (terraces, platforms, cover crops, etc.) must be applied to land having steep downward slopes between 9 and 25 degrees. The suitability of the soil must be determined using crops and environmental criteria. Those identified as marginal and/or problematic should be avoided if the soil cannot be improved through farm management inputs. Problematic and marginal soils may include sandy soils, soils with low organic matter content and soils rich in potential or actual sulphate. The suitability of these soils is also influenced by other factors, including precipitation, terrain and management practices. These areas can only be developed for new plantings provided that appropriate best management practices are in place. Otherwise, extensive planting should be avoided on these soils. Fragile soils, on which the extension of oil palm plantations should be avoided, include peaty soils, mangrove sites and other wetlands. In any planted area with an area greater than 25 ha and containing a steep area (25°), the area planted on this steep area must not exceed 1% of the total area of the new plantation. Limited planting on steep terrain: individual steep areas of less than 25 ha each and must not exceed 1% of the total area of the new plantation. <p>Extension of plantations on fragile soils: The total area of plantations on fragile soils in a new development must not exceed 100 ha. Assuming that small producers have fewer options, for projects of 50 ha or less, the fragile soil should not exceed 20% of the total area.</p>			
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.	SOGB has carried out a soil study of its concession. The study report "Rapport Etude agro-pédologique du parcours DF de la plantation palmier à huile de la SoGB (Côte d'Ivoire)" of August 2005 did not identify marginal and fragile	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs

		<p>soil.</p> <p>The company has a map for its block by soil types “Carte des Blocs palmiers par type de sol” reference S.T/UCT/DMG of 20/01/ 2019 which identifies its soil types into 1 = Clay soils, 2 = Silty soils, 3 = Sandy soils. A number of blocks such as SP 17, 41 24 among others are located on sandy soils.</p> <p>The slope map from an HCV assessment “La Société des Caoutchoucs de Grand Béréby (SOGB) – San Pedro, Côte d'Ivoire High Conservation Value Assessment of February 2020” also did not find any steep terrain as slopes within the concession ranged between 0 to >18 degrees. However, the company has procedures “Procédure de Planting sur les Pentes, revision 1, reference P/DATA/05 of 09/07/2020) which guides planting on slopes. The objective is to minimize erosion and soil loss on slopes of more than 5% within the plantation.</p>	<input type="checkbox"/> N/A
7.5.2	There is no extensive replanting of oil palm on steep terrain.	<p>SOGB did not carry out extensive replanting on steep terrain. There are no steep slopes of greater than 25 degrees within the concession of the company as confirmed by an HCV assessment “La Société des Caoutchoucs de Grand Béréby (SOGB) – San Pedro, Côte d'Ivoire High Conservation Value Assessment of February 2020”.</p> <p>However, the company has procedures “Procédure de Planting sur les Pentes, revision 1, reference P/DATA/05 of 09/07/2020) which guides planting on slopes. The objective is to minimize erosion and soil loss on slopes of more than 5% within the plantation.</p> <p>The audit team also did not come across any evidence of replanting on steep terrain during the audit.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
7.5.3	There is no new planting of oil palm on steep terrain.	<p>SOGB did not carry out new planting on steep terrain. The company’s last planting of 275 ha was done in 2014. There are no steep slopes of greater than 25 degrees within the concession of the company as confirmed by an HCV assessment “La Société des Caoutchoucs de Grand Béréby (SOGB) – San Pedro, Côte d'Ivoire High Conservation Value Assessment of February 2020”.</p> <p>However, the company has procedures “Procédure de Planting sur les Pentes, revision 1, reference P/DATA/05 of 09/07/2020) which guides</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		<p>planting on slopes. The objective is to minimize erosion and soil loss on slopes of more than 5% within the plantation</p> <p>The audit team also did not come across any evidence of new planting on steep terrain during the audit.</p>	
<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>			
<p>Guidance:</p> <p>These activities can be linked to the SEIA (see Criterion 3.4) but need not be done by independent experts.</p> <p>Soil suitability maps or soil surveys should be appropriate to the scale of operation and should include information on soil types, topography, hydrology, rooting depth, moisture availability, stoniness and fertility to ensure long-term sustainability of the development.</p> <p>Soils requiring appropriate practices should be identified (see Criteria 7.6 and 7.7). This information should be used to plan planting programmes, etc.</p> <p>Measures should be planned to minimise erosion through appropriate use of heavy machinery, terracing on slopes, appropriate road construction, rapid establishment of cover, protection of riverbanks, etc.</p> <p>Areas located within the plantation perimeters that are considered unsuitable for long-term oil palm cultivation should be delineated in plans and included in operations for conservation or rehabilitation as appropriate (see Criteria 7.6 and 7.7).</p> <p>Assessing soil suitability is also important for smallholders, particularly where there are significant numbers operating in a particular location.</p> <p>Information should be collected on soil suitability by the unit of certification if planning to purchase FFB from potential developments of Independent Smallholders in a particular location. The unit of certification should assess this information and provide information to Independent Smallholders on soil suitability, and/or in conjunction with relevant government/public institutions and other organisations (including NGOs) provide information in order to assist Independent Smallholders to grow oil palm sustainably.</p>			
7.6.1 (C)	<p>To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.</p>	<p>SOGB has not carried out any new planting. A soil study report on the company’s concession “Rapport Etude agro-pédologique du parcours DF de la plantation palmier à huile de la SoGB (Côte d’Ivoire)” of August 2005 did not identify marginal and fragil soil.</p> <p>The company has a map for its block by soil types “Carte des Blocs palmiers par type de sol” reference S.T/UCT/DMG of 20/01/ 2019 which identifies its soil types into 1 = Clay soils, 2 = Silty soils, 3 = Sandy soils. A number of blocks such as SP 17, 41 24 among others are located on sandy soils.</p> <p>The slope map from an HCV assessment “La Société des Caoutchoucs de</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>

		<p>Grand Béréby (SOGB) – San Pedro, Côte d'Ivoire High Conservation Value Assessment of February 2020” also did not find any steep terrain as slopes within the concession ranged between 0 to >18 degrees.</p> <p>However, the company has procedures “Procédure de Planting sur les Pentes, revision 1, reference P/DATA/05 of 09/07/2020) which guides planting on slopes. The objective is to minimize erosion and soil loss on slopes of more than 5% within the plantation.</p> <p>The audit team also did not come across any evidence of new planting on steep terrain during the audit.</p>	
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.	<p>SOGB has not carried out any new planting. A soil study report on the company’s concession “Rapport Etude agro-pédologique du parcours DF de la plantation palmier à huile de la SoGB (Côte d’Ivoire)” of August 2005 did not identify marginal and fragil soil.</p> <p>The company has a map for its block by soil types “Carte des Blocs palmiers par type de sol” reference S.T/UCT/DMG of 20/01/ 2019 which identifies its soil types into 1 = Clay soils, 2 = Silty soils, 3 = Sandy soils. A number of blocks such as SP 17, 41 24 among others are located on sandy soils.</p> <p>The slope map from an HCV assessment “La Société des Caoutchoucs de Grand Béréby (SOGB) – San Pedro, Côte d'Ivoire High Conservation Value Assessment of February 2020” also did not find any steep terrain as slopes within the concession ranged between 0 to >18 degrees.</p> <p>However, the company has procedures “Procédure de Planting sur les Pentes, revision 1, reference P/DATA/05 of 09/07/2020) which guides planting on slopes. The objective is to minimize erosion and soil loss on slopes of more than 5% within the plantation. This procedure is implemented and the audit team also did not come across any evidence of new planting on steep terrain during the audit.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	<p>SOGB has not carried out any new planting. However, the company has soil survey and topographic information to guide the planning of its drainage, road and other infrastructure. Areas requiring drainage and road building topographic and soil survey results</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

<p>Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.</p>			
<p>Guidance: The unit of certification is encouraged to map the peatlands within the supply base to enable monitoring and promotion of BMPs. For Indicator 7.7.3: For existing plantings on peat, the water table should be maintained at an average of 50 cm (between 40 cm and 60 cm) below ground surface unless required to be higher by national regulations, measured with groundwater piezometer readings, or an average of 60 cm (between 50 cm and 70 cm) below ground surface as measured in water collection drains, through a network of appropriate water control structures (e.g. weirs, sandbags, etc.) in fields, and watergates at the discharge points of main drains. For Indicator 7.7.3: Monitoring of subsidence should be undertaken in all drained peat areas in the plantation including areas adjacent to the plantation where water tables may be impacted by drainage associated with the plantation.</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.	SOGB did not carry out new planting on peat soils after 15 November, 2018. The company’s last planting was done in 2014. Maps reviewed for SOGB does not identify peat area was confirmed.	<input type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input checked="" type="checkbox"/> N/A
7.7.2	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).	SOGB did not carry out new planting on peat soils after 15 November, 2018. The company’s last planting was done in 2014. SOGB via SOCFIN has submitted it Peat Inventory report GHG Unit to the RSPO in an email exchange dated 22/09/2022 which show No Peat in SOGB plantation.	<input type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input checked="" type="checkbox"/> N/A
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).	SOGB did not carry out new planting on peat soils after 15 November, 2018. The company’s last planting of done in 2014. Maps reviewed for SOGB does not identify peat area was confirmed.	<input type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input checked="" type="checkbox"/> N/A

7.7.3 (C)	Subsidence of peat is monitored, documented and minimized.	SOGB did not carry out new planting on peat soils after 15 November, 2018. The company's last planting was done in 2014. Maps reviewed for SOGB does not identify peat area was confirmed.	<input type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input checked="" type="checkbox"/> N/A
7.7.4 (C)	A documented water and ground cover management programme is in place.	SOGB did not carry out new planting on peat soils after 15 November, 2018. The company's last planting was done in 2014. Maps reviewed for SOGB does not identify peat area was confirmed.	<input type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input checked="" type="checkbox"/> N/A
7.7.5 (C)	<p>For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO 92tilize92ed 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 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 92 tilize the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020.</p>	No plantation planted on peat regardless of depth after 15 November 2018 in existing and new development areas has been carried out by SOGB. Maps reviewed for SOGB estate does not identified peat area was confirmed (scale 1:5,000), Reference DATA/DMGST-26/2020.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

	Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. 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 (C)	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</i> ', version 2 (2018) and associated audit guidance.	There is not peat in SOGB existing plantation. An HCV assessment "La Société des Caoutchoucs de Grand Béréby (SOGB) – San Pedro, Côte d'Ivoire High Conservation Value Assessment of February 2020" concluded that, its field results from the biophysical surveys did not indicate the presence of peat within the SOGB concession and that soil in swamp forests which contained a higher than average organic content also did not meet the RSPO definition for peat with regards to composition though these swamp forest were identified as HCV 2 and required to be protected and managed. Various soil analysis carried out by the company also confirmed that there are no peat soils within the concession. For example, Analyses de sol UCP-N results showed Soil organic matter range of 4.03 and 2.03%	
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 Cultivation on Peat</i> ', version2 (2018) and associated audit guidance.	There is not peat in SOGB concession. An HCV assessment "La Société des Caoutchoucs de Grand Béréby (SOGB) – San Pedro, Côte d'Ivoire High Conservation Value Assessment of February 2020" concluded that, its field results from the biophysical surveys did not indicate the presence of peat within the SOGB concession and that soil in swamp forests which contained a higher than average organic content also did not meet the RSPO definition for peat with regards to composition though these swamp forest were identified as HCV 2 and required to be protected and managed. Various soil analysis carried out by the company also confirmed that there are no peat soils within the concession. For example, Analyses de sol UCP-N results showed Soil organic matter range of 4.03 and 2.03%	<input type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input checked="" type="checkbox"/> N/A

Criterion 7.8:																	
Practices maintain the quality and availability of surface and groundwater.																	
<p>Guidance:</p> <p>The water management plan should include:</p> <p>Consideration of relevant stakeholders, their water use, and water resource availability</p> <p>Taking account of the efficiency of use and renewability of sources</p> <p>Ensuring that the use and management of water by the unit of certification does not result in adverse impacts on other users within the catchment area, including local communities and customary water users</p> <p>Aiming to ensure local communities, workers and their families have access to adequate, clean water for drinking, cooking, bathing and cleaning purposes</p> <p>Avoiding contamination of surface and ground water through runoff of soil, nutrients or chemicals, or as a result of inadequate disposal of waste including POME.</p> <p>Refer to the ‘RSPO Manual on BMPs for the management and rehabilitation of riparian reserves’ (April 2017).</p> <p>Where national regulations do not specify mill effluent requirements or discharge quality, these should be defined at NI level.</p> <p>All permanent watercourses, wetlands and water bodies must have buffer zones of natural local vegetation.</p> <p>All other permanent natural water bodies must have a buffer zone of 100 m on each side.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Stream width (in m)</th> <th>Width of buffer zone (m)</th> </tr> </thead> <tbody> <tr> <td>1 – 5</td> <td>5</td> </tr> <tr> <td>5 – 10</td> <td>10</td> </tr> <tr> <td>10 – 20</td> <td>20</td> </tr> <tr> <td>20 – 40</td> <td>40</td> </tr> <tr> <td>40 – 50</td> <td>50</td> </tr> <tr> <td>>50</td> <td>100</td> </tr> </tbody> </table> <p style="text-align: center;">(source RSPO P&C November 2013 annex 2)</p>				Stream width (in m)	Width of buffer zone (m)	1 – 5	5	5 – 10	10	10 – 20	20	20 – 40	40	40 – 50	50	>50	100
Stream width (in m)	Width of buffer zone (m)																
1 – 5	5																
5 – 10	10																
10 – 20	20																
20 – 40	40																
40 – 50	50																
>50	100																
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>SOGB has water management plan -“PLAN DE GESTION DE L’EAU, ref. PL/DG/DDD/01 revision 2 of 03/10/2022. The plans identifies , waters sources (River Dobo) among other eg see annex 1 of the water management plan</p> <p>i. Identification of water sources</p> <p>ii. Efficient use of water</p> <p>iii. Renewability of water source</p> <p>iv. Impacts on catchment area and local stakeholders</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</p>														

		<p>v. Access of clean drinking water all year round for workers</p> <p>vi. Avoidance of surface and ground water contamination</p> <p>specific actions of the plan include</p> <ul style="list-style-type: none"> • Organize regular education and awareness-raising campaigns • Improving the quality of water infrastructure • Adopting efficient water use processes • Improve data collection on water consumption • Properly assess future water needs • Ensure and regularly monitor water quality • Maintain field drains in lowland areas <p>Field visit and review of documents establish that, SOGB is complying with its water management plan. Hence there was no evidence that the operation of SOGB; 1. Restrict access to clean water or pollute water used by communities, 2. Workers do not have adequate access to clean water.</p>	
7.8.2	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>SOGB protected water course and wetlands to include the maintenance of appropriate riparian buffer zones.</p> <p>Annex 1 (Carte Des Cours D'eau Traversant Le Domaine De La SOGB) of the of the company's Water Management Plan "Plan De Gestion De L'eau, ref. PL/DG/DDD/01 revision 2 of 03/10/2022" shows the water courses within the company's concession and a map "Carte Hydrographique Des Zones Ripariennes Par Largeur De La SOGB reference S.T/UCT/DMG of 30-09-2020 also show a of riparian buffer zones within the company's concession by width of the buffer, with the Dodo and the Gnébouagbo rivers with buffer zone width of 40m and 20m respectively.</p> <p>The company has procedures for the management and monitoring of water courses and buffer zone - Procedure De Monitoring Des Zones Ripariennes Révision 1, Référence P/DATA/04 of 09/07/2020. Review of monitoring records, interview with workers and direct observation during field visit confirmed that these procedures are implemented.</p>	<p><input checked="" type="checkbox"/> C</p> <p><input type="checkbox"/> NC</p> <p><input type="checkbox"/> C w/Obs</p> <p><input type="checkbox"/> N/A</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>SOGB treated its mill effluent to be in compliance with the laws of Cote D’ivoire. The company has a- 6 unit open pond system. Monitoring of effluent water discharge quality is done by independent organization LBCE every 6 months. The company has procedures for the analysis of its mill effluent discharge water namely : Procedures D’analyse Des Eaux Usees Des Bassins De Lagunage Révision 1 Référence: P/DHST/DWLH/04 of 10/05/2022. There is also further checking and monitoring of the company by the government by the Ministry of Environment and Sustainable Development to assess the company’s compliance with the terms of the environmental permit. Records of the monitoring of the effluent discharge quality and inspection reports by the Ministry available were reviewed during the audit to evaluate the company’s conformance.</p> <p>Review of the annual report for 2022 (Rapport Pour L’analyse Physico-Chimique Et Microbiologique Des Eaux Usees of 26/02/2022 issued by Laboratoire Bio-Connex Analytique (LBCA) which included results from the previous quarters concluded that, the physico-chemical parameters the effluent discharge water which included BOD:</p> <ul style="list-style-type: none"> • complied with the specifications described according to the Standard • Ivorian on water with regard to wastewater discharged into the natural environment. • For the microbiological parameter, was also of acceptable quality for coliform bacteria <p>The audit team also visited the discharge points 4 and 6 for direct visual inspection and did not find anything visibly contrary. The company also has environmental permit to discharge effluent after the treatment...</p>	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>
<p>7.8.4</p>	<p>Mill water use per tonne of FFB is monitored and recorded.</p>	<p>SOGB monitored and recorded mill water user per tonne FFB. The company has documented procedures for monitoring and recording its water consumption - Procedure Suivi De Consommation D'eau Revision 0 Reference: P/DHST/DH/LH/02 of 27/03/2019. Records of mill water use per tonne FFB is per day per month and per year were all available and sighted</p>	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>

		<p>during the audit. For example the report of 31/08/2022 has the year on -year Mill water use per tonne FFB (m3/tFFB) of 1.04.</p>	
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Criterion 7.9:
Efficiency of fossil fuel use and the use of renewal energy is optimized.

Guidance:
Renewable energy use per tonne of CPO or palm product in the mill should be monitored and reported.
Direct fossil fuel use per tonne of CPO or FFB should be monitored.
Energy efficiency should be taken into account in the construction or upgrading of all operations. The unit of certification should assess the direct energy use of their operations, including fuel and electricity, and energy efficiency of its operations.
This should include estimation of fuel use by on-site contract workers, including all transport and machinery operations. The feasibility of collecting and using biogas should be studied where relevant.

7.9.1	<p>A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.</p>	<p>The company has a document captioned Plan D’ Optimisation Des Energies Renouvelables Et D’ Amelioration De L’ Efficacite De L’ Utilisation Des Combustibles Fossiles dated 11/04/2020 and approved by the Director General. The plan indicates the company sources its energy either from a turbo-alternator or external request. The energy from the turbo-alternator is a renewable energy because it comes from biomass boilers while the external is either from the national network or from the diesel generators. Interview with the mill manager indicates, the company currently does not rely on diesel for their energy consumption.</p> <p>The company has further to this, developed an action plan which aims to optimize the biomass while reducing external energy demand. Some of the action plan to optimize renewable energies includes</p> <ol style="list-style-type: none"> 1. Optimize the plant operating rate of the turbo-alternator (TA) by using the external network (CIE/GE) only for the start-up of the boilers 2. Systematically shut down the exterior lighting of the factory from 6am to 6pm 	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>
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		<p>3. Automated lace lighting management system</p> <p>Evidence of implementation of the action plan include:</p> <ul style="list-style-type: none"> • A review of the mill production report shows the consumption of energy from January to October as Turnine (renewal): 2,575,000 KWH Electricity (National Grid): 630,000KWH Kernel Plant: 436,000KWH The result shows renewable energy use is 93.0% • During a tour of the mill, it was observed that all the exterior lights were off. 	
<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>			
<p>Guidance: The unit of certification should only establish new plantings on mineral soils, in low carbon stock areas, and cultivated areas (including rubber and tree crops), which the current users are willing to develop into oil palm. Plans prepared by the unit of certification should specify actions to be taken to reduce GHG emissions including for example, adopting low-emission management practices for both mills (e.g. better management of palm oil mill effluent (POME), efficient boilers etc.) and plantations (e.g. optimal fertiliser use, energy efficient transportation, good water management, restoration of peatlands and conservation areas). Reference can be made to the RSPO Compilation of BMPs to Reduce Total Emissions from Palm Oil Production. This Criterion covers plantations, mill operations, roads and other infrastructure including access and perimeter canals and roads.</p>			
<p>7.10.1 (C)</p>	<p>GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.</p>	<p>The company has a documented plan captioned Plan De Prevention Et De Reduction De La Pollution referenced PL/DG/DDD/D4 and updated on the 15/10/2022. The document identified the sources of GHG emissions as as either stationary sources which incldes sectoral sources (such as agricultural production and industry), community sources (emissions from homes, buildings, waste incinerators, stoves) whiles mobile sources including all types of internal combustion engines vehicles (light gasoline engines cars, light and heavy diesel engines vehicles, motorcycles including sources linear with emissions of gas and particular matter from automobile traffic). The mill has also developed a an action plan which aims to achieve the</p>	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>

		<p>prevention or reduction in pollution. Some of the actions intended to be executed over time are</p> <ol style="list-style-type: none"> 1. Update the environmental analysis at least once a year to determine the main environmental impacts related to waste and chemicals likely to cause pollution. This is to be achieved by 30/06/2023 2. Dealing in a timely manner with all significant environmental aspects and impacts concerning waste, hazardous products as well as liquid and gaseous effluent. This is to be achieved by 31/12/2023 <p>The implementation of these plans will be monitored in subsequent audits. SOGB submitted GHG emission via Palm GHG. It has been reviewed and approved by the audit team.</p>	
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).	SOGB has a remediation plan dated and approved on December 2021. For example, the active reforestation of the oil palm areas to be created will cover an area of 111.54 ha over 10 years. While the active reforestation will span over a 10-year period, the active maintenance of these areas, including replacing dead plants, will continue for at least 10 more years.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.	SOGB has identified other pollutants to include transportation, burning of fibers and shells, vehicle waste among others. Review of the company's documented POLLUTION PREVENTION AND REDUCTION PLAN shows how the SOGB intend to monitor and reduce the pollutants through an action plan. The action plan includes treatment of the BOD and COB and maintenance of vehicles.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
<p>Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.</p>			
<p>Guidance: Extension/training programmes for smallholders may be necessary.</p>			

7.11.1 (C)	Land for new planting or replanting is not prepared by burning.	<p>Socfin has documented policy on Sustainable Management for all their subsidiaries including SOGB dated 22nd March 2017. The company commits to all applicable legal requirements and reduce and prevent all environmental impacts including the use fire. SOGB has not undertaking any new planting or replanting in their operations at the time of the audit. Field visit during the audit period did not establish the use of fire in preparing land.</p> <p>During field visits to the company’s plantation, there was no evidence of the use of fire by the company for land preparations.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.	<p>SOGB has a fire emergency procedure entitled "Fire Prevention and Rescue Procedure" dated 29/11/2019 and referenced P/DG/DDD/08. The procedure describe the systems in place to prevent and control fires, including the establishment of fire watch teams in factories, plantations and workers' villages. Some of the company's firefighting equipment includes fire extinguishers, fire trucks, and fire hydrants (propellers).</p> <p>The list of workers for the fire team was seen and reviewed. In all there are 108 first respondent with another 21 as a backup. A visit to the phyto store, administration office and fertilizer store saw a total of four (4) fire extinguishers placed at vantage points with their next service du date clearly indicated on them. The audit team also reviewed records of training on fire conducted for fire watch team.</p> <p>1. Date: 16/09/2022</p> <p>Topic: Early fire intervention techniques</p> <p>Attendance: 45 workers</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.	<p>SOGB organized sensitization programmes with the communities to raise their awareness on fire prevention and control. Some records of the sensitization reviewed are</p> <p>1. Venue: Koto 2 Date: 24/03/2022</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

		<p>Topic: Sensitization on Fire Prevention and Management Attendance: 20 community members</p> <p>2. Venue: Kako 3 Date: 17/03/2022 Topic: Sensitization on Fire Prevention and Management Attendance: 22 community members.</p>	
<p>PROCEDURAL NOTE for 7.12</p> <p>The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard.</p> <p>The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. 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.</p> <p>Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs).</p> <p>The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available.</p> <p>Criteria 7.12:</p> <p>Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.</p>			
<p>Guidance:</p> <p>For Indicator 7.12.2</p> <p>HCV assessments conducted as part of integrated HCV-HCS assessments, should follow the HCVRN procedures, using HCVRN ALS approved assessors for HCV assessments for new plantings, in line with the current version of the Common Guidance on HCV Identification provided by the HCVRN or national HCV toolkits.</p> <p>NIs of the globally-applicable HCV definitions may be used to assist with implementation of the HCVA. The globally-applicable HCV definitions provided in the Common Guidance take precedence in any cases where a conflict is perceived with a NI.</p> <p>Where landscape level HCV and/or HCS maps have been developed, these should be taken into account in project planning, whether or not such maps form part of government land use plans.</p>			

Further guidance for implementation of ‘wider landscape-level considerations’ and other natural ecosystems will be developed by the BHCV WG. This will include reference to Key Biodiversity Areas (KBAs), which are identified under a Global Standard (IUCN 2016) and should be identified through an HCV assessment.

For Indicator 7.12.4

Refer to relevant guidance documents on RSPO and HCVRN websites.

The integrated management plan should be developed in collaboration with other stakeholders active in that landscape before and during the project implementation. It should be adaptive to changes in HCVs. Evidence of attempted collaboration efforts should be documented and available. Such collaborative plans and areas should include but are not limited to:

- x. Identifying, protecting and/or enhancing forest connectivity important for biodiversity, ecosystem services, or watershed protection
- xi. • Identify, protect and / or improve the connectivity of forests important for biodiversity, ecosystem services or the protection of watersheds
- xii. Minimize the hydrological impacts on the landscape linked to or resulting from drainage systems and access roads or canals linked to the plantation
- xiii. Ensure that all legal requirements relating to the protection of species or habitats are respected
- xiv. avoid damage and deterioration of HCV habitats, for example by ensuring that HCV areas are connected, corridors preserved and buffer zones around HCV areas created;
- xv. Protect and manage other conservation areas, including rivers and wetlands, peat bogs, riparian areas and steep slopes
- xvi. Control any illegal or inappropriate hunting, fishing or gathering activity and any encroachment
- xvii. Develop responsible measures to resolve human-wildlife conflicts (for example, elephant incursions).

Conservation areas.

Law 2014-427 of 14th July 2014 relating to the Ivorian Forest Code

Protected areas:

There are fourteen (14) national parks and natural reserves of 2,100,000 ha, two (2) of which are classified as biosphere reserves (Comoé and Taï), three (3) World Heritage sites (Comoé, Taï and Nimba) and 1 RAMSAR site (Azagny): [www.http://oipr.ci/index.php/presentation/qui-sommes-nous/a-propos](http://oipr.ci/index.php/presentation/qui-sommes-nous/a-propos)

Classified forests :

SODEFOR manages 236 classified forests covering 4,262,368 ha,

List of classified forests in Côte d'Ivoire (4,262,368 ha): http://www.sodefor.ci/pdf/List_fc.pdf

RAMSAR sites :

Name of the site	Date of classification	Region	Surface area (ha)	Coordinates
Complexe Sassandra-Dagbego	18th October 2005	Bas-Sassandra	10.551	04°58'N 006°02'W
Fresco	18th October 2005	Sud-Bandama	15.507	05°07'N 005°36'W
Grand-Bassam	18th October 2005	Sud-Comoé	40.210	05°21'N 003°46'W
Îles Ehotilé-Essouman	18th October 2005	Sud-Comoé	27.274	05°07'N 003°12'W
N'Ganda N'Ganda	18th October 2005	Sud-Comoé	14.402	05°10'N 003°24'W
Parc national d'Azagny	27th February 1996	Région des Lagunes	19.400	05°12'N 004°53'W
Sources : List established under the RAMSAR Convention ³				

Riparian areas:

Act 98-755 of 23th December 1998 relating to the Ivorian Water Code covers all activities related to water, including human water supply, agricultural water supply, water management in wetlands, and water facilities and institutions for the transportation or production of hydroelectricity

- immediate protection perimeter (10 to 30 meters)
- the close protection perimeter (100 m to 2 km)
- the remote protection perimeter (watershed)

Water bodies:

The Ivorian hydrographic network consists of four major basins (Comoé (1,100 km long and generates a watershed area of 78,000 km²), Bandama (97,500 km², between 3° 50' and 7° west longitude). Latitude of 5° and 10° 20' north), Sassandra (it drains from North to South over a 75 000 km² basin) and Cavally) of about ten small coastal basins (Tano, Bia, Mé, Boubo, Agnéby, Niouniourou, San-Pédro, Néro, Méné, Tabou) and Niger basins (Bagoé and Baoulé).

Heritage Sites: <https://whc.unesco.org/fr/etatsparties/ci/>

Water catchment areas :

Côte d'Ivoire: Act No. 98-755 of 23rd December 1998 relating to the Ivorian Water Code			
For Indicator 7.12.5			
Decisions will be made in consultation with the affected communities.			
Areas required by affected communities to meet their basic needs, taking into account potential positive and negative changes in livelihoods resulting from proposed operations, should be identified in consultation with the communities and incorporated into HCV and HCS assessments and management plans.			
The unit of certification should consider a variety of land management and tenure options to secure HCV management areas in ways that also secure local peoples' rights and livelihoods. Some areas are best allocated to community management and secured through customary or legal tenures; in other cases, co-management options may be considered.			
Where communities are asked to relinquish rights so that HCVs can be protected or enhanced by the companies or state agencies, then great care needs to be taken to ensure that communities retain access to adequate land and resources to secure their basic needs; all such relinquishment of rights must be subjected to their FPIC.			
For Indicator 7.12.7			
Refer to HCVRN Common Guidance for HCV Management and Monitoring document			
7.12.1 (C)	Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.	SOGB plantings on company's areas designated as TF464 was carried out in 1998. However, on areas designated as TF 469 which were done in 2014. As such the company has conducted its HCV assessment The assessment was carried out by HCV Africa and the final report is dated February 2020. The company has conducted its LUCA as required by the RSPO and giving a pass. Some liability were identified and as such a remediation plan was required which had also been approved. Reviewed mail correspondence between the company and RSPO.	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: 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 plantations remains valid.	The planting for SOGB was done between 1998 to 2014. A review of the HCV assessment report shows all the HCVs (1-6) have been identified in the operations of the company. The Assessment was carried out by HCV Africa in November 2019 and report dated on December 2019. Mr. Llwelyn Coertzen was Lead Assessor	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

	<p>b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.</p>	<p>Not applicable as there no new land clearing since 15 November 2018.</p>	<p><input type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input checked="" type="checkbox"/> N/A</p>
<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>SOGB is not found within High Forest Cover Landscapes (HFCLs) as Cote d'Ivoire is not a High Forest Cover Country (HFCC). However, 13 neighboring communities were consulted during the company's HCV assessment. Review of the HCV report shows pictorial evidences of community participation in the discussion in mapping of the HCV areas. During consultations with some the 13 communities such as Grand Djoro, Oeuolo and klotou villages all confirmed consultations and participation in the assessment.</p>	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>
<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>A review of the HCV assessment report shows the identification of all the HCVs (HCV1-HCV6) in the company's concessions. In line with the requirements to protect or enhance the identified HCVs, the company has developed and documented a Management plan captioned Plan De Gestion Environmental Et Social De La SOGB (2020-2023) referenced PL/DG/DDD/05 and dated 03/10/2022. Interview with Grand Djoro, Oeuolo and klotou villages all confirmed their participation in the development of the plan.</p>	<p><input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>

<p>7.12.5</p>	<p>Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p>	<p>Review of the company’s HCV report confirmed the presence of HCV 5 and 6 in the concession. Management has put in place measures to ensure the protection of the rivers and streams from pollution. By the side of the rivers is a signage showing the Riparian buffer zone and also has information on the prohibited activities within the area or in the river. They include no fire, hunting, chemical spraying and fishing. Although the signage shows that fishing is prohibited in the river, interview with the sustainability team indicated the communities are allowed to do their fishing. However, any worker from the community found fishing in the river will be sanctioned. The company’s basis for this action is that the HCV report identified some endangered species in the river and made recommendations for their protection.</p> <p>However, the company did not make available to the audit team any evidence of communicating such decision or the reason for the ban on fishing to the communities. This has become relevant considering the fact that the issue came up during the stakeholder consultations where communities including Teklebo, Grand Djoro and Oeuolo complained about the company restricting their access to fishing activities</p> <p>Also, communities including Oeuolo and Grand Djoro complained about sacred sites in the company’s concession which are of significant importance to them but are not protected by the company and neither are the communities allowed to access these areas to perform ritual as required by their traditions. In the previous audit report, the issue of sacred sites was raised and management stated in their response to follow up but there are no evidence of management follow up on this issue.</p>	<p><input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>
<p>7.12.6</p>	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.</p>	<p>Review of the HCV assessment report identified a number of endangered species of plants and animals. In line with this, the company has a documented Policy captioned Politique De Protection Des Espèces Rares, Menacées Ou En Voie Des Disparition referenced Pt/DG/12 and dated 06/07/2021. The company has also conducted several sensitization on the RTE species to raise awareness on the species. Reviewed samples of the sensitization records of SOGB policies including the policy on RTE species</p>	<p><input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A</p>

		<p>1. Topic: SOGB Policies: Date: 01/05/2022 Attendance: 6 Ecoguards Venue: Main Office</p> <p>2. Topic: SOGB Policies: Date: 10/05/2022 Attendance: 6 Security workers Venue: Main Office</p> <p>The company has a documented sanctioning procedure captioned Code Des Sanctions SOGB in place to. Although the company indicated the document guides in the sanctioning, the document does not mention of sanctions against workers who are found to capture, harm, collect, trade, possess or kill these species based on the interview done with staff members and communities. The same applies to the policy on RTE species.</p>	
7.12.7	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>SOGB has trained Ecogaurds recruited from the surrounding communities who patrol these protected areas to ensure workers or communities activities does not threaten the identified RTE species The company also keeps records of their monitoring activities which were made available for review.</p> <p>However, there are no evidence to demonstrate that the outcomes of these monitoring activities are fed back into the company’s management place.</p>	<input type="checkbox"/> C <input checked="" type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A
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.	<p>SOGB conducted HCV assessment of their concession in February 2020 after plantings has been done in the second areas (TF467) and as such RaCP applies. The company conducted its LUCA and some liabilities were identified. In line with the RSPO requirement, the company presented its remediation plan which has been approved by the RSPO. The mail correspondence between RSPO and SOGB confirming the approval of the remediation plan was made available for review.</p>	<input checked="" type="checkbox"/> C <input type="checkbox"/> NC <input type="checkbox"/> C w/Obs <input type="checkbox"/> N/A

Appendix 5: Compliance to RSPO GHG Calculation

SOGB S.A. POM and Supply base GHG emissions for the audit year 2021 was calculated using the PalmGHG Calculator version 4. The audit team verified the data input in the PalmGHG Calculator against SOGB S.A. records.

Summary of the Net GHG emitted in 2021 for SOGB S.A. Mill and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	0.77
PKO	0.83

Extraction	%
OER	22.52
KER	4.07

Production	t/yr
FFB Process	197,285.41
CPO Produced	44,424.38
PKO Produced	3068.94

Land Use	Ha
OP Planted Area	10,893.23
OP Planted on peat	0
Conservation (forested)	3215.00
Conservation (non-forested)	4130.20
Total	18,238.43

Summary of Field Emission and Sink

Own Crop*			Group			3 rd Party			Total		
tCO ₂ e	tCO ₂ e /Ha	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e /Ha	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e /Ha	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e /Ha	tCO ₂ e / FFB

Emission Source												
Land Conversion	84,547.36	11.32	0.52	0.00	0.00	0.00	17,328.89	0.52	0.00	101,876.25	11.84	0.52
CO ₂ Emission from fertilizer	4,601.03	0.62	0.03	0.00	0.00	0.00	371.73	0.01	0.00	4,972.76	0.63	0.03
NO ₂ Emission	2,375.52	0.32	0.01	0.00	0.00	0.00	174.26	0.01	0.00	2,549.78	0.33	0.01
Fuel Consumption	1,110.22	0.15	0.01	0.00	0.00	0.00	97.04	0.00	0.00	1,207.26	0.15	0.01
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sinks												
Crop Sequestration	-69,940.02	-9.36	-0.43	0.00	0.00	0.00	-15,255.30	-0.45	0.00	-85,195.32	-9.81	-0.43
Conservation Sequestration	-23,116.60	-3.09	-0.14	0.00	0.00	0.00	-2,183.37	-0.06	0.00	-25,299.97	-3.15	-0.14
Total	-422.48	-0.06	-0.00	0.00	0.00	0.00	533.25	0.02	0.00	111.04	-0.04	-0.00

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	37908.96	0.19
Fuel Consumption	64.68	0.00
Grid Electricity Utilization	2291.52	0.01
Credit		
Export of Grid Electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	40265.16	0.20

Summary of Emission from the Kernel Crusher Plant and Credit (If applicable)

Emissions	tCO ₂ e
PK from own Mill	6,215.31
PK from other sources	0.00
Fuel Consumption	2.50
Total KCP Emissions	6,217.81

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

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

Divert to methane captured (energy generation) (%)	0
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