Roundtable on Sustainable Palm Oil
Public Summary Report
Report no.: 824 502 14004 Certification assessment against the
RSPO Principles & Criteria Ghana National Interpretation: March 2011

Name of client:
Benso Oil Palm Plantation Limited

Adum Banso Estate – Takoradi, Ghana, West Africa

Date of assessment: April 28 to May 02, 2014

Report prepared by:
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(RSPO Lead Auditor)

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# TABLE OF CONTENTS

## 1.0 SCOPE OF CERTIFICATION ASSESSMENT

1.1 National Interpretation Used  
1.2 Type of Assessment  
1.3 Location and Maps  
1.4 Description of Supply Base  
1.5 Dates of Plantings and Replanting Cycles  
1.6 Other Achievements and Certifications Held  
1.7 Area of Plantation (Total, Planted and Mature)  
1.8 Organisational Information / Contact Person  
1.9 Description of Company History, Socioeconomy & Environment  
1.10 Time Bound Plan for Other Management Units  
1.11 Compliance to Rules for Partial Certification  
1.12 Plan for certification of associated smallholders  
1.13 Approximate Tonnages Certified  
1.14 Recommendation for Certification  
1.15 Date of Certificate Issued and Scope of Certificate

## 2.0 ASSESSMENT PROCESS

2.1 Certification Body  
2.2 Qualifications of Lead Assessor and Assessment Team  
2.3 Assessment Methodology  
2.4 Stakeholder Consultation and Stakeholders Contacted  
2.5 Date of Next Surveillance Visit

## 3.0 ASSESSMENT FINDINGS

3.1 Summary of Findings for P&C and Supply Chain  
3.2 Identified Non-conformances, Corrective Actions Taken and Auditors Conclusions  
3.3 Noteworthy Positive Components  
3.4 Issues Raised by Stakeholders and Findings Pertaining to Issues  
3.5 Acknowledgements of Internal Responsibility and Formal Sign-Off by Client

## APPENDICES

Appendix 1: Details of Certificate  
Appendix 2: Certification Audit Plan  
Appendix 3: List of Abbreviations  
Appendix 4: List of Stakeholders Interviewed and Contacted  
Appendix 5: Observations and Opportunities for Improvement
1.0 SCOPE OF CERTIFICATION ASSESSMENT

1.1 National Interpretation Used

The operations of the palm oil mill and its supply base of FFB were assessed against the Ghana National Interpretation: Year 2011 of the RSPO Principles & Criteria.

1.2 Type of Assessment

The main certification assessment was carried out on one mill, one estate and one smallholder estate under Benso Oil Palm Plantation Limited (BOPP), subsidiary of Wilmar International Limited.

1.3 Location and Maps

Figure 1: Location of Benso Palm Oil Plantation in Republic of Ghana
Figure 2: Land use map of Benso Oil Palm Plantation and Smallholder area
Table 1: GPS locations for all estates and mills included in certification assessment

<table>
<thead>
<tr>
<th>Name of mill / estate</th>
<th>Location</th>
<th>GPS locations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benso Oil Palm Plantation Palm Oil Mill</td>
<td>Adum Banso Estate, P.O. BOX 470, Takoradi, Ghana, West Africa</td>
<td>001°54.821 05°06.643</td>
</tr>
<tr>
<td>Benso Oil Palm Plantation Estate (Nucleus)</td>
<td>Adum Banso Estate, P.O. BOX 470, Takoradi, Ghana, West Africa</td>
<td>001°54.821 05°06.643</td>
</tr>
<tr>
<td>Benso Oil Palm Plantation Smallholder</td>
<td>Adum Banso Estate, P.O. BOX 470, Takoradi, Ghana, West Africa</td>
<td>001°54.821 05°06.643</td>
</tr>
</tbody>
</table>

1.4 Description of Supply Base

Table 2: FFB Supply Information for Benso Oil Palm Plantation Palm Oil Mill period January to December 2013.

<table>
<thead>
<tr>
<th>FFB Contributors</th>
<th>FFB supplied 2013 period</th>
<th>FFB supplied Until March 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tonnes</td>
<td>%</td>
</tr>
<tr>
<td>Benso Oil Palm Plantation Estate (Nucleus)</td>
<td>41,481</td>
<td>46.49</td>
</tr>
<tr>
<td>Benso Oil Palm Plantation Smallholder</td>
<td>23,451</td>
<td>26.28</td>
</tr>
<tr>
<td>Sub Total</td>
<td>64,932</td>
<td>73.77</td>
</tr>
<tr>
<td>Independent Supplier</td>
<td>24,297</td>
<td>27.23</td>
</tr>
<tr>
<td>Grand Total</td>
<td>89,229</td>
<td>100</td>
</tr>
</tbody>
</table>

Table 3: Crude Palm Oil (CPO) and Palm Kernel (PK) production from BOPP Palm Oil Mill in year 2013

<table>
<thead>
<tr>
<th>FFB Contributor</th>
<th>FFB supplied in year 2013 (Tonnes)</th>
<th>Oil Extraction Rate (OER)</th>
<th>CPO (Tonnes)</th>
<th>Kernel Extraction rate (KER)</th>
<th>PK (Tonnes)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Company owned estates:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BOPP Nucleus</td>
<td>41,481</td>
<td>19.67%</td>
<td>17,554</td>
<td>4.94%</td>
<td>4,406</td>
</tr>
<tr>
<td>BOPP Smallholders</td>
<td>23,451</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Independent Supplier</td>
<td>24,297</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grand Total</td>
<td>89,229</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
1.5 Dates of Plantings and Replanting Cycles

The company follows a replanting cycle of 25 years. Information on the dates of plantings are as per the table below.

<table>
<thead>
<tr>
<th>Age &amp; Year of Plantings</th>
<th>Oil palm planted area at each estate (ha)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>BOPP Estate</td>
</tr>
<tr>
<td>2014-2010</td>
<td>1502</td>
</tr>
<tr>
<td>2009-2005</td>
<td>1068</td>
</tr>
<tr>
<td>2004-2000</td>
<td>1225</td>
</tr>
<tr>
<td>1999-1995</td>
<td>534</td>
</tr>
<tr>
<td>TOTAL</td>
<td>4329</td>
</tr>
</tbody>
</table>

Note: Replanting program

Table 5: Planned and actual oil palm replanting activities for BOPP Plantation

<table>
<thead>
<tr>
<th>Year</th>
<th>Total planned replanting area (ha)</th>
<th>Total planned replanting area for each estate (ha)</th>
<th>Actual total area replanted (ha) until todate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Nucleus</td>
<td>Smallholder</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>668</td>
<td>668</td>
<td>243</td>
</tr>
<tr>
<td>2015</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2016</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2017</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2018</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

1.6 Other Achievements and Certifications Held

Table 6: Details of other certifications or awards held by Benso Oil Palm Plantation and Mill

<table>
<thead>
<tr>
<th>Name of mill / estate</th>
<th>Certification Standard / Award achieved</th>
<th>Certification Body / Awarmer</th>
<th>Date Achieved</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benso Oil Palm Plantation Limited / Adum Banso Estate</td>
<td>Ranked 38th in Ghana Club 100 award (Best 100 companies in Ghana)</td>
<td>Ghana Investments Promotion Centre (GIPC)</td>
<td>2012 but awarded in 2013</td>
</tr>
<tr>
<td>Benso Palm Oil Mill / Adum Banso Estate</td>
<td>Best Agribusiness company in Ghana</td>
<td>Association of Ghana Industries</td>
<td>2013 but awarded in 2014</td>
</tr>
</tbody>
</table>

1.7 Area of Plantation (Total, Planted and Mature)

Table 7: Oil Palm Planted Area Summary, FFB Production and Average yield/ha for BOPP limited

<table>
<thead>
<tr>
<th>Estate Name</th>
<th>Total area (ha)</th>
<th>Oil Palm Planted area (ha)</th>
<th>Mature Production area (ha)</th>
<th>Immature Non-production area (ha)</th>
<th>FFB Production* (tonnes)</th>
<th>Average yield/ ha</th>
</tr>
</thead>
<tbody>
<tr>
<td>BOPP Plantation (Nucleus)</td>
<td>5,149</td>
<td>4329</td>
<td>2969</td>
<td>1360</td>
<td>41,481</td>
<td>13.97</td>
</tr>
<tr>
<td>BOPP Smallholders</td>
<td>1,650</td>
<td>1,650</td>
<td>1650</td>
<td>0</td>
<td>23,451</td>
<td>14.21</td>
</tr>
<tr>
<td>TOTAL</td>
<td>6,799</td>
<td>5,979</td>
<td>4,619</td>
<td>1360</td>
<td>64,932</td>
<td>14.06</td>
</tr>
</tbody>
</table>
Table 8: Land use data for BOPP Limited

<table>
<thead>
<tr>
<th>Estate Name</th>
<th>Total area (ha)</th>
<th>Oil Palm Planted Area (ha)</th>
<th>Land clearing area</th>
<th>HCV/ Potential HCV areas* (ha)</th>
<th>Land used for other purposes (ha)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Unplantable area</td>
<td>Building, office and Road</td>
</tr>
<tr>
<td>BOPP Plantation (Nucleus)</td>
<td>5,149</td>
<td>4329</td>
<td>409</td>
<td>57.29</td>
<td>297</td>
</tr>
<tr>
<td>BOPP Smallholders</td>
<td>1,650</td>
<td>1650</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL</td>
<td>6,799</td>
<td>5,149</td>
<td>409</td>
<td>57.29</td>
<td>297</td>
</tr>
</tbody>
</table>

1.8 Organisational Information / Contact Person

Contacts details of the company are as follows:

<table>
<thead>
<tr>
<th>Company Name:</th>
<th>Benso Oil Palm Plantation Limited</th>
</tr>
</thead>
<tbody>
<tr>
<td>RSPO Membership no.</td>
<td>2-0017-05-000-00</td>
</tr>
<tr>
<td>Address:</td>
<td>Adum Banso Estate, P.O. BOX 470, Takoradi, Ghana, West Africa</td>
</tr>
<tr>
<td>Contact Person:</td>
<td>Mr Samuel Avaala</td>
</tr>
<tr>
<td>Telephone:</td>
<td>Tel : +233 242109409</td>
</tr>
<tr>
<td>Mobile:</td>
<td>+233 244 316 861</td>
</tr>
<tr>
<td>Email:</td>
<td>Email: <a href="mailto:samuel.avaala@gh.wilmar-intl.com">samuel.avaala@gh.wilmar-intl.com</a></td>
</tr>
</tbody>
</table>

1.9 Description of Company History, Socio-economy & Environment

Benso Oil Palm Plantation Limited was founded in year 1976 according to agreement for establishment of BOPP as a precondition for the expatriation of Unilever Blocked dividends overseas which was signed between the Government of Ghana and the previous company’s name, i.e. United Africa Company (UAC) International. The company based in Western Region of Ghana is located between two towns namely Adum Banso in the Mphor District and Benso in the Tarkwa Nsueem District of the Western Region. BOPP estate is comprised of 4678 ha of nucleus plantation and 1650 ha smallholder plots.

In year 1977 the plantation activities was commenced. The construction of palm oil mill was commenced on year 1980 with a capacity 16 tonnes/hour. The mill capacity was upgraded to 20 tonnes per hour in 1990. In 1998 the replanting activities for nucleus plantation was commenced. BOPP became a public company listed on Ghana Stock Exchange in year 2004.

In year 2011 the majority of stake of Benso Oil Palm Plantation limited was acquired by Wilmar Africa Limited, which in turn is a wholly owned subsidiary of Wilmar International, for that matter become the management control in Ghana. Wilmar International is a major agribusiness group and one of the leading global producers, processor and merchantiser of palm oil and lauric oils. The company operates in more than 20 countries located in 4 continents accross the world.

The BOPP nucleus estate is divided into two divisions, i.e. Edumasi and Ahinkrom division. The Edumasi and Ahinkrom Divisions lie on longitude 05°061 West; latitude 1°541 North and longitude 05°0461 West; latitude 1°561 North respectively whilst the smallholder estate lies on longitude 05°071West ; latitude 1°561 North.

According to information stated in the HCV document of BOPP made by Proforest in 2013, BOPP’s area lies within the low-lying areas of the country with most part below 150 meters above sea level. The landscape is generally undulating with an average height of about 70m. The highest elevation of the estate area is between 150 and 200 m above sea level. The drainage pattern is largely dendritic and there are many small rivers and streams distributed through-out the estate. The Butre River and its tributaries drain the area. The principal tributaries have well marked valleys with bamboo and riverine vegetation. The estate area fall within tropical climate zone and the vegetation is mainly tropical rainforest interspread with shrubs. The main annual rainfall is 1500 m and ranges from 1300 to 2000mm. The wet period is between March and July while November to February are relatively dry months.
1.10 Time Bound Plan for Other Management Units

This time bound plan for Wilmar International has been revised in year 2014 this is due to reasons such as sale of the plantation area, as seen in the table 10.

The audit team is satisfied that the company conforms with the RSPO requirements for partial certification as laid out in Clause 4.2.4 of the RSPO Certification Systems document.

Table 10: Time Bound Plan of Wilmar International Ltd.

<table>
<thead>
<tr>
<th>Name of Holding</th>
<th>Location</th>
<th>Time bound plan for certification</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indonesia</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PT Milano (Pinang Awan)</td>
<td>North Sumatra</td>
<td>2009</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Mustika Sembuluh I</td>
<td>Central Kalimantan</td>
<td>2009</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Kencana Sawit Indonesia</td>
<td>West Sumatra.</td>
<td>2010</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Kerry Sawit Indonesia I</td>
<td>Central Kalimantan</td>
<td>2010</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Tania Selatan</td>
<td>South Sumatra</td>
<td>2010</td>
<td>Audited on 7/12/2013</td>
</tr>
<tr>
<td>PT AMP Plantation</td>
<td>West Sumatra</td>
<td>2011</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Agro Nusa Investama (Sambas)</td>
<td>West Kalimantan</td>
<td>2012</td>
<td>Audited on 23/6/2014</td>
</tr>
<tr>
<td>PT Buluh Cawang Plantations 1</td>
<td>South Sumatra</td>
<td>2012</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Bumi Sawit Kencana</td>
<td>Central Kalimantan</td>
<td>2012</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Gerindo Minang Plantations</td>
<td>West Sumatra</td>
<td>2012</td>
<td>Already approved &amp; certificate pending</td>
</tr>
<tr>
<td>PT Sarana Titian Permata</td>
<td>Central Kalimantan</td>
<td>2012</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Daya Labuhan Indah-2</td>
<td>North Sumatra</td>
<td>2013</td>
<td>Audited on 7/12/2013</td>
</tr>
<tr>
<td>PT Mustika Sembuluh 2</td>
<td>Central Kalimantan</td>
<td>2014</td>
<td>Audited on 23/6/2014</td>
</tr>
<tr>
<td>PT Mentaya Sawit Mas</td>
<td>Central Kalimantan</td>
<td>2014</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Kerry Sawit Indonesia 2</td>
<td>Central Kalimantan</td>
<td>2014</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Agro Palindo Sakti 1</td>
<td>South Sumatra</td>
<td>2014</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Musi Banyuasin Indah</td>
<td>South Sumatra</td>
<td>2014</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Murini Sam Sam</td>
<td>Riau</td>
<td>2014</td>
<td>Not classified, company sold</td>
</tr>
<tr>
<td>PT Sinarsiak Dianpermai</td>
<td>Riau</td>
<td>2014</td>
<td>Not classified, shares are being divested</td>
</tr>
<tr>
<td>PT Karunia Kencana Permaisejati</td>
<td>Central Kalimantan</td>
<td>2016</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Rimba Harapan Sakti</td>
<td>Central Kalimantan</td>
<td>2016</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Agro Nusa Investama (Landak)</td>
<td>West Kalimantan</td>
<td>2016</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Agro Palindo Sakti 2</td>
<td>West Kalimantan</td>
<td>2016</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Buluh Cawang Mill 2</td>
<td>West Kalimantan</td>
<td>2016</td>
<td>Certified</td>
</tr>
<tr>
<td>PT Asiatic Persada</td>
<td>Jambi</td>
<td>2013</td>
<td>Not classified, company sold</td>
</tr>
<tr>
<td>PT Citra Riau Sarana 1</td>
<td>Riau</td>
<td>2014</td>
<td>Not classified, shares are being divested</td>
</tr>
<tr>
<td>PT Citra Riau Sarana (ML) 3</td>
<td>Riau</td>
<td>2014</td>
<td>Not classified, shares are being divested</td>
</tr>
<tr>
<td>PT Citra Riau Sarana 2</td>
<td>Riau</td>
<td>2014</td>
<td>Not classified, shares are being divested</td>
</tr>
</tbody>
</table>

Malaysia
Table 11. New Development Area under Wilmar International

<table>
<thead>
<tr>
<th>Name of Holding</th>
<th>Location</th>
<th>Total area</th>
<th>NPP Status according to RSPO NPP procedure year 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>PT Agro Indah Persada</td>
<td>Merangin, Jambi</td>
<td>1,200 ha</td>
<td>Approved</td>
</tr>
<tr>
<td>PT Agro Nusa Investama Sambas</td>
<td>Sambas, West Kalimantan</td>
<td>1,024 ha</td>
<td>Approved</td>
</tr>
<tr>
<td>Biase Plantations (Ibiae Estate)</td>
<td>Calabar, Nigeria</td>
<td>5594 ha</td>
<td>Approved</td>
</tr>
<tr>
<td>Biase Plantations (Calaro Extension)</td>
<td>Calabar, Nigeria</td>
<td>3066 ha</td>
<td>Not submitted (Pending HCV/HCS study)</td>
</tr>
<tr>
<td>Eiyup Industry (Oban Estate)</td>
<td>Calabar, Nigeria</td>
<td>2986 ha</td>
<td>Not submitted (Pending HCV/HCS study)</td>
</tr>
<tr>
<td>Biase Plantations (Biase estate)</td>
<td>Calabar, Nigeria</td>
<td>8029 ha</td>
<td>Overlapping boundaries</td>
</tr>
</tbody>
</table>

1.11 Compliance to Rules for Partial Certification

Compliance of the uncertified management units of Wilmar International Limited against the rules for partial certification according to RSPO Certification System clause 4.2.4 was assessed by Self Assessment Result. A summary of findings is as stated below.

<table>
<thead>
<tr>
<th>Partial Certification Requirements</th>
<th>Audit Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) The parent organization or one of its majority owned and / or managed subsidiaries is a member of RSPO.</td>
<td>Benso Palm oil is subsidiary of Wilmar International is RSPO member with membership number 2-0017-05-000-00.</td>
</tr>
<tr>
<td>(b-d) A challenging time-bound plan for certifying all its relevant entities is submitted to the Certification Body (CB) during the first certification audit. The time-bound plan should contain a list of subsidiaries, estates and mills.</td>
<td>Since BOPP is subsidiary of Wilmar International, the time bound plan will follow Wilmar’s planning as stated in table 10 above.</td>
</tr>
</tbody>
</table>
Any revision to the time-bound plan or to the circumstances of the company shall cause the plan to be reviewed. For whether it is still appropriate, such that changes to the time-bound plan are permitted only where the organisation can demonstrate that they are justified.

(e) No replacement of primary forest or any area identified as containing High Conservation Values (HCVs) or required to maintain or enhance HCVs in accordance with RSPO criterion 7.3. Any new plantings since January 1st 2010 must comply with the RSPO New Plantings Procedure.

(f) Land conflicts, if any, are being resolved through a mutually agreed process, e.g. RSPO Grievance procedure or Dispute Settlement Facility, in accordance with RSPO criteria 6.4, 7.5 and 7.6. PT Asiatic Persada, which was previously a subsidiary of Wilmar had a significant land conflict issue but has been sold to other plantation company and is now no longer a subsidiary of Wilmar Plantation.

(g) Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 6.3. A previously ongoing labour conflict in Tania Selatan regarding employee bonus is now resolved.

(h) Legal non-compliance, if any, are being resolved in accordance with the legal requirements, with reference to RSPO criteria 2.1 and 2.2. Some of Wilmar’s other management units have not complied with certain legal requirements, for example in PT Sarana Titian Permai, PT Kerry Sawit Indonesia, PT Mustika Sembuluh estate under another Wilmar International management unit, there is an issue with the land area stated in the land use right certificate (HGU). However, the company is taking action by inviting the National Land Agency (BPN) to remeasure the land and resolve the issue. The process is still ongoing.

1.12 Plan for certification of associated smallholders

As seen from data in Table 3, the mill receives 26.28% supply of FFB from smallholders which is associated with the mill. This certification assessment includes the smallholder scheme area. There are 438 listed smallholders under the scheme. The company has agreement with each farmers. According to the agreement company has responsibility to provide:

- Pest and disease monitoring and control services
- Agricultural advisory services
- Engineering services
- Management and Administrative Services
- Commercial and Financial services
- Road maintenance services
- Any other service required for the smooth implementation of smallholder project activities.

The company will procure oil palm seed to nurse for planting by smallholder. The company will purchase and collect the palm fruits from the smallholders farm gate (harvester post) at an economic price based on prevailing world market price CPO and or market trends in the country and pay same through the agreed bank.
The smallholders are responsible to repay amount of the loan together with interest and commitment fee according to the agreed plan stated in the agreement. The smallholders will take the possession of the land prepared under the supervision of BOPP and maintain the same in accordance with the technical advice given by BOPP. The costs of land preparation and seedling nursing have to be paid by the farmer as part of loan component. The farmers will plant the seedlings, maintain and keep the plantation over a lease period of 25 years. The farmers will harvest the FFB as directed by BOPP and sell same to BOPP exclusively at the determined price. The farmers have to maintain the oil palm estate area at their own expense by providing fertilizer, protect the palms from pest and diseases, spraying and maintenance of the palm circle, harvesting fresh fruit bunches once ripe and conform to the quality standards prescribed by BOPP.

There is a smallholders association called Benso Adum Benso Smallholder Association (BABSA) as a facilitator for communication between company and the farmer especially during dispute appear. There is an agreement between BABSA and the BOPP called Adwuma Pa Ye Smallholder Association.

BOPP has list of farmers included on the smallholders scheme program, each farmer has a vendor code and block code area.

1.13 Approximate Tonnages Certified

The approximate tonnages certified, based on production in year 2013 for company owned estates and smallholder scheme only are as follows:

- Crude Palm Oil (CPO) : 12,772 tonnes
- Palm Kernel (PK) : 3,207 tonnes

1.14 Recommendation for Certification

Benso Oil Palm Plantation Palm Oil Mill has established and maintains an effective system to ensure compliance with the RSPO principles and criteria. The audit team has confirmed through the audit process that the company’s practices comply with, adequately maintains and implements the requirements of RSPO Principles and Criteria National Interpretation Ghana year 2011.

PT TUV Rheinland Indonesia approves the certification of Benso Oil Palm Plantation Palm Oil Mill as a producer of RSPO Certified Sustainable Palm Oil.

1.15 Date of Certificate Issued and Scope of Certificate

The scope of the certificate covers production of palm oil from Benso Oil Palm Plantation Palm Oil Mill and its supply base, which includes Benso Palm Oil Plantation Nucleus and its Smallholder area. The date of certificate issued is 24 August 2014. Further details of the certificate are as per Appendix 1.
2.0 ASSESSMENT PROCESS

2.1 Certification Body

PT TUV Rheinland Indonesia is member of Group TÜV Rheinland Group, a global leader in independent testing and assessment services. The TÜV Rheinland Group was established in 1872 with offices located in over 490 locations in 62 countries on all five continents. PT TUV Rheinland Indonesia offers certification for a wide range of management systems according to established international standards including ISO 9001, ISO 14001, OHSAS 18001, SA 8000, as well as CDM Validations and Verifications. PT TUV Rheinland Indonesia’s office is located in Jakarta, Indonesia.

2.2 Qualifications of Lead Assessor and Assessment Team

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Qualifications / Experience</th>
</tr>
</thead>
</table>
| Dian S. Soeminta  | Lead Auditor   | **Education:** Bachelors Degree in Forestry - Bogor Agriculture Institute, Indonesia, (1990 to 1995).  
**Trainings attended:** ISO 9001:2000 lead assessor course 1996 - Neville Clark; ISO 14001 lead assessor course - PE International; OSHAS: 2007 training, Sustainable Forest Management (SFM) - Forest Stewardship Council (FSC) system training; Chain of Custody training for FSC System. RSPO lead Auditor training year 2010 by Pro Forest and Wild Asia. SCCS training by David Ogg Consulting. ISPO Lead Auditor training  
**Working experience:** Professional forester since 1995 to 2000. Lead Auditor for Forest Stewardship Council (FSC), Sustainable Forest Certification (SFC) and Chain of Custody (COC) Certification. Lead auditor for Environmental Management System (EMS) and Quality Management System (QMS) audits. Conducted sustainable forest management certification audits on FSC and Indonesian Ecolabel Institute (Lembaga Ecolabel Indonesia - LEI) standards for 20 companies, 50 COC FSC/LEI audits, and EMS and QMS audits at more than hundred companies for TUV Rheinland Indonesia. Instrumental in the preparation of TUV Rheinland Indonesia for Sustainable Forest Management Certification System and TUV Rheinland Malaysia for RSPO Certification. Member of Task Force for Indonesian National Interpretation (Guidance on scheme smallholder RSPO certification). Developed TUV Rheinland RSPO Gap Assessment Checklist and report template. |
| Fadli             | Auditor        | **Education:** Bachelor of Anthropology, Department of Anthropology - University of Indonesia, Jakarta.  
| Suniljit Singh    | Auditor        | **Education:** Higher National Diploma in Electrical and Electronic Engineering – Nottingham Trent University  
ISHM (Institute of Safety & Health Management) Accredited OSH Professional Certificate – OSHA Train Academy, USA.  
FMM Certificate in Safety and Health Officer – Federation of Malaysian Manufacturers.  
**Trainings attended:** Various trainings in social accountability standards including on SA8000. |

**Working experience:**
- 9 years of experience in conducting quality, health, safety, environmental and social accountability audits in various industries.

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<table>
<thead>
<tr>
<th>Carol Ng</th>
<th>Technical Expert</th>
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</table>
| **Education:** Bsc. Biotechnology & Bsc. Environmental Management - Monash University.  
**Working experience:** Experience in implementing sustainable practices in Sime Darby plantations to comply with RSPO requirements, performing RSPO internal audits and implementing sustainability projects. Prepared training materials and conducted several RSPO requirements trainings and workshops to plantation management teams (2008).
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### 2.3 Assessment Methodology

The certification assessment was conducted from April 28 to May 02, 2014 as per the assessment program below. The assessment was carried out in accordance with PT TUV Rheinland Indonesia’s RSPO audit procedure as well as the RSPO Certification Systems document. During assessment, the qualified TUV Rheinland assessors used the RSPO standard as endorsed for the country in which the assessment took place and recorded their findings.

Due to the location and proximity of the estates, combined with common management systems, it was possible to carry out both field and document assessments of all estates and the mill within the time frame without compromising the integrity of the assessment in anyway.

All 2 estates and 1 mill were visited and the assessment team carried out field and document assessments of compliance to all the RSPO principles and criteria. Common systems were identified and specific evidence was recorded for individual estates. Interviews were conducted at all estates and the mill.

The company proposed the correction and corrective action for all identified non-conformities raised to the certification body 30 days after the closing meeting. Verification of closure of major non-conformances was conducted 1 month after the closing meeting of the main assessment through document check and implementation of corrective actions for minor non-conformities will be verified during the next surveillance audit. The certification assessment agenda is as explained below.
Main Assessment Agenda.

<table>
<thead>
<tr>
<th>Date</th>
<th>Location</th>
<th>Activities</th>
</tr>
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| 28/4/2014| BOPP Main office | Opening meeting  
- Introduction and background of BOPP  
- Audit team introduction and audit plan finalization |
|          | BOPP Clubhouse | Stakeholder consultation meeting  
- Presentation on TUV Rheinland and RSPO  
- Introduction to purpose of the stakeholder consultation  
- Feedback and comments on BOPP & applicable local requirements from stakeholders |
|          | BOPP Mill      | Mill site visit  
- Mill compound  
- Loading ramp  
- Security post  
- Lubricant store  
- Effluent treatment ponds  
- Interviews with mill workers from boiler and clarification stations |
|          | BOPP Estate    | Site visit to Ahinkrom Division  
- Interviews with Sprayers for Ahinkrom Division  
- Interview and Pest & Diseases Team for BOPP estate & smallholder scheme  
- Interview with contracted FFB loaders  
- Interviews with harvesters and loose fruit pickers  
- EFB Application area  
- Chemical store  
- Worker’s housing area  
- Land application at Block F7  
- Benso Shrine area block 103  
- Benso old cementry  
- Boundary with Neung Forest  
- Riparian Butre River  
- Land Clearing Area Block A06  
- Smallholder area  
- Water Reservoir and water dam  
- Boundary stone no. 30 block 201  
- Ebusam Village |
|          | Main office    | Document review |
| 29/4/2014| BOPP Estate    | Site visit to Smallholder scheme  
- Interviews with 10 smallholders |
|          | Main office    | Document review |
| 30/4/2014| BOPP Smallholder Scheme | Site visit to Smallholder scheme  
- Interviews with 10 smallholders |
|          | Main office    | Document review |
| 1/5/2014 | Main office    | Supply Chain Certification Audit |
|          | BOPP Clubhouse | Closing Meeting |
2.4 Stakeholder Consultation and Stakeholders Contacted

The stakeholder consultation involved both external and internal stakeholders. External stakeholders were notified to make comments on the certification assessment by placing an invitation to comment on the RSPO website. Stakeholders included those immediately linked with the operation of the company such as employees, outgrowers, the local government, NGO’s, trade and labour unions and local communities.

Stakeholder consultation took place in the form of meetings and interviews. Meetings with stakeholders were held to seek their views on the performance of the company with respect to the sustainability practices outlined in the RSPO Principles & Criteria, and to comment on aspects where improvements could be made. Meetings with local communities were held at their respective premises within and near the company’s area. A stakeholder consultation meeting was also held on BOPP club house on April 28, 2014. Emails and sms invitations inviting individual stakeholders to the stakeholder consultation meeting were prepared and sent to the individual stakeholders.

In all the interviews and meeting, the objectives of the RSPO and the purpose of the assessment was clarified at the outset followed by an evaluation of the relationship between the stakeholders and the company before discussion proceeded to obtain the stakeholders feedback on the company’s compliance to different aspects of the RSPO Principles & Criteria. Although several stakeholders were not familiar with RSPO but they agreed with its objective and expressed their willingness to collaborate in the promotion of sustainable palm oil in Ghana. In all interviews and meeting, the assessment team did not restrict discussion of both the positive and negative aspects of operations conducted by BOPP estates and mill.

The stakeholder consultation meeting held with stakeholders during the audit was extensive and productive, with an attendance of 12 attendees as listed on the appendix 4 below. This was followed by site inspections, including visits to the local communities, interviews with land claimants and contractors, and inspections of worker amenities and infrastructure. All stakeholder issues raised were recorded and forwarded to the management for their written response, and this is summarized in Section 3.4. The list of stakeholders that attended the stakeholder consultation meeting and stakeholders interviewed during the assessment is included as Appendix 4.

2.5 Date of Next Surveillance Visit

The next surveillance visit is planned for June 2015.
3.0 ASSESSMENT FINDINGS

3.1 Summary of Findings for P&C and Supply Chain

During the certification assessment, 4 nonconformities were assigned against Major Compliance i.e. 3 major findings against RSPO P & C and 1 major finding against RSPO SCCS. 20 observations or opportunities for improvement were identified. Further explanation of the non-conformities raised and corrective actions taken by the company are provided in Section 3.2. The observations & opportunities for improvement are listed in Appendix 5.

The following is a summary of findings made for the criteria listed in the RSPO Principles & Criteria Ghana National Interpretation year 2011.

### Criterion 1.1: Oil palm growers and millers provide adequate information to other stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages & forms to allow for effective participation in decision making.

**Findings:**

During audit it was verified and can be found evidence that BOPP plantation and mill has respond constructively and promptly to requests for information of stakeholders. Most records sighted were requests for donations/contributions from the company and responses has been maintained adequately, for example:

1. Appeal for sponsorship from Benso Basic School, Ghana Education service on 3 January 2014. The response is on 15th January 2014 stated that management has approved with the amount of one thousand and fifty Ghana Cedis. The money received on 15 February 2014 by the assistant of the headmaster of the school.

2. Request from Nana Kwandoh Brempong III, Adum Banso Hene (chief) of Wassa Traditional Area, on 8 January 2014 regarding to filing of community football park. The response was on 15 January 2014 which the company will support this activity.

3. Request from one worker on 9 Aug 2013 regarding to financial support of hernia operation. The response is to support as 450,00 Ghana Cedis on 30 August 2013.

4. Request from Nana Kwandoh Brempong III, Adum Banso Hene (Chief) & Benkumhene regarding Wassa Fiase Traditional Area inside plantation area on 3rd February 2014. There was evidence that the Nana received response letter that the company can not allow this activity inside of the plantation area.

The scheme manager maintains and provides the smallholder members with copies of contracts and up to date records of debate. For example, smallholder agreement with Agricultural development bank & BOPP Ltd, prepared in June 1996, amended in August 2003 for Adum banso member, Essaman village, and Benso village.

Since most of smallholder area under scheme manager operational control, all copies of following documents are available at the office:

- Training materials in IPM and safe use of agro-chemicals
- Health and safety plan
- Plans and impact assessments relating to environmental and social impacts
- Pollution prevention plans
- Details of complaints and grievances
- Negotiation procedures
- Procedure for calculating prices, and for grading FFB
- Continuous improvement plan (criterion 8.1).

Brief summaries of the documents mentioned above are made available to all participant smallholders upon request as confirmed by the farmer.

**Compliance status:** Full Compliance

### Criterion 1.2: Management documents are publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.
Findings:
There is evidence of the list of publicly available documents upon request from the mill management distributed to the head of community on 2nd December 2013. The list consists of company policies, land titles/use rights, health and safety, plans & impact assessment relating to environment, pollution prevention plans, labour force information, community relation strategy, details of complaints & grievances, negotiation procedures, continuous improvement plan, grievance procedures, permits, licenses, certificates and detail of complaints and grievances. The list was also distributed to other stakeholders such as Adum dominanse, Wassa Benso, K3 village, Go slow/Bruso, K9 village, Ghana national fire service, Ministry of food and agriculture, local union of BOPP, the 2nd battalion of infantry (2BN), Norpalm plantation. The management plan had been shared and explained to the smallholders and their cooperative including summarising and grievance procedure and land acquisition process during RSPO workshop on March 4 & 5, 2013. There was a contract from scheme managers, i.e. Benso Agreement with Smallholder Oil Palm Project June 1996 amended August 2003.

Compliance status: Full Compliance

Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.

Findings:
There is evidence of efforts taken to comply with legal requirements, e.g. certificates, licenses and permits are available and valid as follows:
- Certificate of Incorporation dated 22 January 1976
- Certificate to Commence Business stating that the company is entitled to commence business with effect from 7 May 1976 (incorporated under Companies Code 1963 (Act 179)).
- Certificate of Registration under the Factories, Offices and Shops Act 1970 dated 4th November 1976
- Environmental Permit no. EPA/EMP/CU 375/13/0120 for BOPP to continue operation of the Oil Palm Processing Plant from January 2013 to December 2015 issued by the Environmental Protection Agency, dated 26 June 2013.

It was sighted in a letter from the Regional Director of the Environmental Protection Agency (EPA) dated 8 November 2013 regarding 'Compliance Monitoring' stating that the EPA conducted a compliance monitoring exercise on 31 October 2013 and two key issues of concern were raised, i.e. inability to conduct energy and water audits as required under section 6 and 7 of the Environmental Permit schedule, and constructing effluent ponds with environmental permit. The EPA required the company to take immediate action to 1) obtain Environmental Permit for the effluent ponds under construction, 2) Install flow meters on water intake line to monitor water abstraction and install separate flow meters at relevant sections of the factory to ensure water use efficiency, and 3) Conduct water and energy audit for the company's operations and report in the Annual Environmental Report for 2013. During the stakeholder consultation, it was also informed by a representative of the Environmental Protection Agency (EPA) that the company is required to obtain a new Environmental Permit for the estates, not only the mill, due to new requirement of the EPA to have separate permits for mills and estates.

The company is currently in progress to obtain the Environmental Permits for the estates as well as the new effluent treatment ponds. The company has submitted the required application forms for the permits to the EPA and is in progress to prepare the require Environmental Management Plans. Further explanation on this is under CR5.1. BOPP had also responded to EPA in a letter dated 3 December 2013 to EPA with records of water monitoring done from January 2012 to August 2013, and energy monitoring conducted monthly since year 2009 to 2013. The last Annual Environmental Report was submitted on 4 April 2014, with letter of acknowledgement of receipt from the EPA sighted.

BOPP has procedure in implementing, ensuring compliance and mechanism of evaluation of compliance to applicable legal requirements. The organization maintains a list of applicable list legal requirements relating to occupational health and safety and employee’s welfare such as:-
- National Health Insurance Regulations 2004
- Workmen Compensation Act 1987
- National Pensions Act 2008
- Labour Act 2003
• Labour Regulations 2007
• Factories, Offices and Shop Act

Compliance in terms of occupational health and safety was evident through the interviews, documentation and site observations that revealed that following for e.g. Material Safety Data Sheets (MSDS) of the chemicals were in sight, PPE (Personal Protective Equipment) and proper working tools for e.g. cutters were provided free of charge, safe handling of chemicals observed, safety trainings provided, chemical containers were able to be identified from product labels, emergency spill and first aid kits were available, fire extinguishers, fire alarms and fire hose reels are accessible and serviced periodically, moving parts of machinery were guarded, hot surfaces of machinery and confined space identified, no smoking area and use of PPE signs displayed, medical health examinations, machinery safety inspection reports were evident and accidents were reported and cause of accidents were investigated. Updates on the changes of legal requirements were through communication with the relevant local authorities.

There is a system for tracking any changes in the law such as through circular letter. For example, sighted circular no. MJ2.1.1/MI 2.1.4, subject: Legal compliance, stating that “BOPP is committed to ensuring compliance with all applicable local, national laws and regulation. Therefore we update ourselves of change to existing laws, new laws passed, and those under consideration through: newspaper publication, radio announcements, and reports from our legal adviser. This policy is to be administered by the Human Resource Department”. This circular is signed by Estate Manager on 5 February 2014

Compliance status: Compliance with Observations

**Criterion 2.2: The right to use the land can be demonstrated, and is not legitimately contested by local communities with demonstrable rights.**

**Findings:**
BOPP has a land title under Land Register no.3058/1984 issued from Chairman of the Land Commission on behalf of the government of the Republic of Ghana signed on December 12, 1983 valid for 50 years starting from 23 September 1976 to 22 September 2026, in accordance with agreement dated 30 December 1975 made between Ghana Government and the previous company's name, i.e. United Africa Company (UAC) International Limited. With total area 16,799.972 acres or 6798.697 hectares. The company has other land titles i.e Executive Instrument No. E.I.121. give by Supreme Military Council according to State Land Act, 1962 (Act 125) amended by state lands (amendment decree, 1968 made on 23 September 1976, give for land piece with total 6,750 acres. The instrument has been amended through Executive Summary no. E.I. 65 to revise the the total land title area to 16,750 instead of 6,750 acres.

According to land registration letter no. 3058/1984, the company has to pay yearly land rent. There was a Rent Demand Note issued by Office of Administrator of Stool Land dated January 06, 2014, notice no. 0001451 requesting payment of GH¢ 43,250, and there is payment evidence from BOPP i.e Ecobank check dated January 14, 2014 with total payment is GH¢ 43,250.

There is a map showing all boundary pillars issued by chairman of the land of Ghana. There are 130 pillars installed along the company's boundaries. The pillars are made with stones/concrete with the pillar number indicated on the top of pillar, such as pillar no. SGW-2/76/1 to SGW-2/76/130 sighted in the field.

Although there is no documented legal boundary program made by BOPP, it was sighted on the field evidence that boundary stones are well maintained, as seen from block 101.boundary pillar no SGW-2/76/42 and Block no. 224 boundary pillar no. SGW -2/76/22 are visible and well maintained.

There is a map showing allocation of smallholder land, each farmer has between 2 to 4 ha. The map shows allocation area for each farmer including the block number and planting year. Each farmer has a specific code such as farmer name and group name. Since the company implemented a new recording system, each smallholders has unique code including information about plantation block code as inform by BOPP management on smallholders vendor and Block Code in IT system. The information on the list consists of farmer names; block codes; vendor codes; BOPP account number; and loan code, e.g. farmer with vendor code no. 210063212 has block code 588 and account no 75135 and loan code 510083. All 438 farmers have the code as specified above.

There is no claim or contesting by third parties because the smallholder areas are located within the company's land.
Compliance status: Full Compliance

**Criterion 2.3: Use of land for oil palm does not diminish the legal rights, or customary rights, of other users, without their free, prior and informed consent.**

There is a map showing extent of recognized customary rights, entitled as Land Use Map in scale 1:60,000 consist of land usage including cemetery of Benso Village inside of smallholder area as a customary right of the community.

There is no document about negotiated process of the company’s recognition of customary rights, however, according to interview results with several communities in Edumase and Benso villages and company’s staff, BOPP allows the community to access their plantation area for several cultural activities, such as visiting ancestral graves or other sacred places in BOPP area without disturbing its plantation activities, such as weeding of cemeteries or shrine within BOPP’s area as seen in letter from Benso village on 13th April 2014 to the Human Resource manager regarding Benso cemetery’s condition which requires weeding, cleaning and fixing of sign posts. Scheme managers can show that land for smallholders is within BOPP’s land title area and does not diminish legal or customary rights, as stated on the agreement between community and BOPP management amended August 2006.

Compliance status: Full Compliance

**Criterion 3.1: There is an implemented management plan that aims to achieve long-term economic and financial viability.**

Findings:

The company has a 5 year business management plan for year 2013 to 2017. The management plan includes a description of political and economic prediction from 5 years period, commercial issues including planning for 5 years financial performance and commercial operation; Information and Technology. The estate 5 year operation planning is also explained on the document, which covers activities such planning for manuring activities according to fertilizing recommendation, maintenance of mature and immature plantation; control of pests and diseases, harvesting, replanting programs including of sustainable agriculture practice planning. For mill operation, planning also has been determined on the management plan, from the incoming FFB plan until production dispatch for year 2013 to 2017, including explanation about the CPO and PK production including its extraction rate. The company also has planning for smallholder operation. However there are some old data on the document which are not reflecting the company’s 5 year management plan, such as the replanting schedule, which is stated up until year 2011, which is already in the past. In addition, the company also has not updated the technical plan for the mill as the document explains that the mill capacity will be upgraded to 30 tonnes/ hour in year 2000, but until the time of this audit, the mill capacity is still not updated, and remains at 20 tonnes/hour. There is also some old data stated on the management plan i.e. planning for office and residential infrastructure which explains only for year 2010, since now already year 2014, this planning is not reflecting the future figures as this document will be used as guidance for company’s operation within next five years. The company did not consider the previous company’s performance as actual situation as explain on the table estate projected 5 year for Yield year 2015 to 2017 due to company’s Yield performance was achieved more than stated planning on the 5 year management plan document. This is a potential improvement for the company to update all data and planning inside the document management plan.

The company has a replanting program starting from year 1998 until year 2014. According to the document, for the replanting program the plantation density will be revised from 143 palms/ha to 160 palms /ha. So far in year 2014 the company has already conducted replanting of 243 ha from the total replanting planned area of 668 ha.

BOPP is the scheme manager; there is no specific documented management plan for scheme smallholders, as the operational planning for smallholder activities were integrated with the operations of the nucleus estate. The BOPP management regularly communicates to the smallholder regarding every ac-
activity that will be performed within the smallholder areas, it was confirmed through interviews with the farmers as smallholder members from Ebusam village.

Smallholders interviewed in the field informed that they join quarterly meetings with the company management which includes updates on the company’s programs, plans and targets for improvement and planned activities.

**Compliance status:** Compliance with observation

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**Criterion 4.1: Operating procedures are appropriately documented and consistently implemented and monitored.**

**Findings:**

BOPP has Standard Operating Procedures (SOPs) as below:
- BOPP SOP for Estate Operations 6th Edition dated October 2013, covers handling and use of Malayan knife (sickle), wheel barrow transport, transport of labour, cutting of FFB or fronds, harvesting, FFB collection, FFB loading, transport, spraying of pesticides and herbicides, chemical mixing, fertilizer application, POME application, digging of pits, lining and construction of terraces, road maintenance, etc.
- BOPP SOP for Processing 6th revision dated September 2013, including SOPs for all mill stations, including weighbridge, mill stopping and starting, boiler and steam generation, removal of boiler ash, sterilization, threshing, clarification, sludge oil recovery, nut conditioning, kernel recovery, etc.
- BOPP Oil Mill Standard & Safe Work Procedures (Maintenance Activities) 6th revision dated September 2013 including safe procedures for maintenance at all mill stations.

BOPP carries out monthly SOP and PPE compliance checks as seen from SOP and PPE compliance monitoring records. The checks are done by the auditor by observing work carried out by individual contracted and permanent workers, and the date, time, location, name of worker, gender, type of work, status of PPE and SOP compliance and remarks are noted. Records of SOP and PPE compliance checks done since year 2013 are available, and audits are done by shift supervisors of the mill, and division assistants or supervisors at the estate.

Smallholders are trained on the Standard Operating Procedures of BOPP estate and confirmed through training records and interviews with the smallholders, who informed that the company’s management does regular monitoring of the farmers’ activities to ensure the smallholder’s fields are well maintained and carrying out field maintenance activities according to the company's program. Where the company finds smallholders are not conducting field maintenance accordingly, the company will engage contracted workers to carry out the work and deduct the fees for maintenance activities from the smallholders.

**Compliance status:** Full Compliance

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**Criterion 4.2: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.**

**Findings:**

The company conducts their manuring program according to fertilizer recommendation from Wilmar Agronomist. There is recommendation for nucleus and smallholder plantation area made for year 2014, as stated on Benso Oil Palm Plantation 2014 Fertilizer recommendation. For example, for Block No. 1 planting year 1998 Ahinkrom division, dosage for NPK blue is 2.00kg per palm tree, applied in February; for Urea is 1.25kg per palm applied in June, for MOP is 1.75 kg per palm applied in July and for NK mixture is 2.25 kg per palm applied in October. There is a record of fertilizer application for Block no.1 planted year 1998 in Ahinkrom Division applied NPK according to schedule in February 2014 as per the recommended dosage.

Block No. 3 planted year 2000 dosage for NPK is 2.25 per palm and applied according to schedule in November as per the recommended dosage. For Kieserite the recommendation is 0.75 kg per palm and the records showed that Kieserite dosage application on block 3/2000 is consistent with the recommendation.

The manuring recommendation for smallholder area is also available, e.g. for Block No. B1/1995 NPK is 1.75 kg per palm applied in February 2014; 1.25 kg per palm for urea applied on June 2014. MOP is 1.50 kg per palm applied in July, RP is 0.75 kg per palm applied in August 2014 and for NK Mixture is 2.00kg per palm applied in October 2014. There is a record of manuring application in smallholder area
such as at Block B1/1995, the manuring program is 51.52 tonnes which was applied two times so far in year 2014, that is on February for 7.35 tonnes and March for 44.17 tonnes. There is only minor variance from actual manuring application to the recommended amount as seen from the manuring program for Block b3/1995. The periodic tissue is conducted regularly every year while soil sampling is done about once every 5 years. There is records of foliar(leaf) analysis report conducted by EMU Laboratory Wilmar International Plantation Indonesia on August 5, 2013 as stated on document reference no. 64/daun/VII/2013/BOP e.g for block No. 1/1995 the major element of leaf i.e. N is 2.33; P is 0.148; K is 0.74; Mg is 0.28; Ca is 0.85 and B is 15.80. Soil analysis was conducted regularly every 5 years, the last soil analysis was done on year 2010 by CISR-Oil Palm Research Institute-Kusi as seen on the report no. CSRI-OPRI/TR/I.D/2010/44. According to the soil analysis result, the fertility on BOPP area indices were generally lower than critical values needed for satisfactory yield of oil palm. Soil pH ranges from 4.0 to 5.7; the reactive rock phosphate should be applied such as; calcium carbonate content between 24-33%; P$_2$O$_5$ is not less than 24% and neutral ammonium citrate solubility not less than 3.5%. It is envisaged that BOPP will ensure application of the fertilizer recommendation as recommended. It is recommended that the density should be 143 palms per ha instead of 160 palms per hectare. According to the recommendation BOPP has change the policy of tree density from 160 palms per hectare into 136 palms per hectare, as stated on BOPP planting manual year 2014, this is applied for replanting program starting from year 2011 (even though the policy was issued in year 2014) such as on block no. AKD 041 planted year 2011; Block 049 planted year 2013 and planning for replanting in year 2014 for block no. AKD 01; AKD 20 will implement density of 136 palm per ha.

The company has a nutrient recycling program through yearly manuring program according to fertilizer recommendation by agronomist and soil analyzer, as explained on the indicator no. 4.2.1 and 4.2.2 above. Asides from the anorganic fertilizer program above the company also applies organic fertilizer through EFB application and effluent water application on the plantation area. There is EFB application program for year 2014 as stated on "Estate EFB Application Plan for mature Block year 2014". Since the land for smallholder scheme is belonging to BOPP, and according to the agreement between BOPP and smallholder, the land that prepared for smallholder is treated as nucleus land. Soil fertility maintenance follow the nucleus program according to the recomendation from agronomist and soil analyzer, as explain in indicators 4.2.2 and 4.2.3 above. Several trainings were done for smallholder provided by BOPP, such as training about agricultural best practice on February 28, 2013 and continue on March 4 to 5, 2013. Several training also conducted before year 2013 such as RSPO training program on July 2012. The implementation on the site is good even though the farmer does not manage their land directly. Since the smallholder land is fully manage by BOPP, the activites to maintain soil fertility was done by BOPP management. The use of cover crop in smallholder area is treated similarly to the nucleus estate area. Leaf sampling analysis for smallholder land is conducted together with the leaf sampling for nucleus area as explained on the indicator 4.2.1 and 4.2.3 above.

**Compliance status:** Full Compliance

**Criterion 4.3: Practices minimise and control erosion and degradation of soils.**

**Findings:**
According to Soil Map reference No. HD3733/03-Soil/20140417/Ghana the soil type for all BOPP and its smallholder area is categorized as Soil type C (Forest Ochrosol-Oxysoil Integrades, the type of this soil is not fragile. According to topography map, BOPP area and its smallholder area consists of flat to undulating (0-6 %) to undulating roll (6-12 %) area. Almost 97.5% from total area or 6667.10 ha is categorized as flat undulating and only 2.5 % or 169.21 ha is categorized as undulating roll. This condition is secure and suitable for oil palm plantation activities.

The company has a policy not to develop land area with the slope above 30°, and any such areas will be excluded from productive area. However, this is not applicable to BOPP’s area as there are no highly sloped areas. There is only a small area with undulating roll topography, while for the slightly sloped areas, the company has a strategy for planting by making terracing and water drainage system both in planted area and land clearing area. It was sighted on the field, the company also has a strategy to prevent erosion such as planting of vertiver grass along the open area, open riparian river buffer zones, and
sloped areas, as observed during site visits to land clearing area block 231, area planned for planting in year 2014, area planted in year 2012 and mature area planted in 1998 in block 224 and block 220. The planting manual was established as seen from BOPP’s planting manual year 2014. The manual includes information about plantation activities in all land categories including sloped areas.

BOPP has a yearly road maintenance program as seen from the documented road maintenance plan year for year 2014 with breakdown into monthly road maintenance schedule. According to the report of road maintenance there was planned maintenance of 17.0 km of roads in January and to date, implementation is only 50% or 8.5 km. The actual road maintenance program for February is also only 50% of the planned maintenance activities. It was sighted in the field that the condition of road is good and well maintained. The company should conduct the program as planned to ensure that all road condition always in good condition. Based on soil survey and soil map from Ghana government, the land of BOPP is not categorized as fragile soil in BOPP area. This applies also to the smallholder area.

Compliance status: Full Compliance

**Criterion 4.4: Practices maintain the quality and availability of surface and ground water.**

**Findings:**
BOPP has documented a water management plan made in year 2013. The document includes information about the present water utilization and resources both in the mill and plantation area for domestic and operational company’s activities. The proposed water use plan for short, medium and long term period includes an emergency response plan for water availability and water resources. According to information on planning and as verified on site, the source of water in BOPP is rainfall, water dams, and rivers. There are 4 rain gauges located throughout company’s area such as the nursery, Ahinkrom division, Edumase division and the clubhouse. Average rainfall from the measurement report in a year between 1332.78 mm to 1945.8 mm distributed over 75 to 114 rain days. According to research result, amount of water required to process FFB at full capacity at BOPP mill i.e. 150,000 ton per year, is 105,000 tonnes water. BOPP has 3 water dams with total carrying volume capacity of about 417,000m³. The river water will goes to the dams.

BOPP has a water use permit with permit no. BOPPID217/13 from water Resources Commission, the permit valid for 3 years starting from January 1, 2013 to December 31, 2015. According to the permit the company is allowed to use 240,000m³ per annum for domestic, irrigation and industrial purposes. It was sighted in the company’s water consumption report, the total water consumption at BOPP for year 2011 was 259,840m³, in year 2012 was 258,880 m³, and in year 2013 was 258,880m³. That means that BOPP’s water consumption is more than the permitted limit, which is not in accordance with their water management plan.

For all water consumed, BOPP has to pay retribution with amount GH¢ 0.003 per m³. The last payment document for water consumption is 31st May 2012, this is for 1st and 4th quarter year 2012 period. There is no evidence that company has paid the water consumption retribution for year 2013. This was raised as a non-conformity.

The company conducts daily water testing internally and monthly water testing by external laboratory i.e. Ghana Water Company Limited water Examination Laboratory. According to the analysis reports for analyses that were conducted in September 2013, November 2013, and March 2014 some water parameters had exceeded the government standard such as residual chlorine, pH, total dissolved solids. It was also recommended by the laboratory to increase the defined standard of level of residual chlorine from <0.10mg/l (current condition) to >0.1 mg/l. There is no evidence that company has taken action to follow up on the recommendation from the laboratory result. This was raised as a non-conformity.

BOPP has several programs to protect their water resources incorporated with the company’s HCV management program, in which all water resources have been identified, and 10m buffer zones on each side of river have been delineated. To protect water dams, all planted palms surrounding the water dams were maintained and was not cleared during replanting program. The plantation surrounding water dams are maintained and buffer zones for operational activities. Chemical application is prohibited in all defined buffer zone both in riparian river and buffer dam. It was sighted in the field that the company put markings on the trees located along the river riparian zones. There are two types of markings, yellow marking for Edumase division and red marking for Ahinkrom division and smallholder area.
The company issued policy regarding protection riparian buffer zone as determined on circular no. MJ 4.4.2 “Commitment to the protection/maintenance of riparian/Buffer zone” signed by Estate manager. The allocation of buffer zone stated in the policy fulfills the requirements of the Riparian Buffer Zone Policy of Government of Ghana year 2011 issued by Ministry of water Resources, Works and Housing, which states that buffer zone width of rivers to be allocated is as follows: Major perennial river/stream: 10 to 60 meter; Minor perennial stream: 10 to 20 m; important seasonal stream: 10 to 15 m etc.

Confirmed from site visit to Ahinkrom division of BOPP estate that riparian river buffer zones are maintained by establishing yellow markers at immature areas and marking trees with yellow or red paint at mature areas to indicate buffer zone areas where chemical application, including fertilizer application, is not allowed. Sprayer workers interviewed also confirmed that they do not carry out spraying at the marked areas.

The mill monitors and documents their effluent production. It was sighted the monthly monitoring report of effluent produced from mill operation such as for period January to December 2013 was 78,218.16 tonnes while FFB generated was 71,383.88 m³, which is an average of 0.91 m³ tonnes of effluent produced per tonne FFB milled. For year 2014, up until March 2014, the amount of effluent generated was 19,787.59 m³ of effluent from total of 24,191.5 tonnes FFB milled.

The quality of effluent is monitored every month by external laboratory, Council of Scientific and Industrial Research (CSIR) Water Research Institute. There are 9 water parameters which shall be monitored every month i.e. Chemical Oxygen Demand (COD), Biochemical Oxygen Demand (BOD), Total Dissolved Solids (TDS), Total Suspended Solids (TSS), Oil and Grease, Conductivity (Cond), Phosphate, Nitrate, and Total Coliforms. It was sighted from the most recent three monthly report that most of parameters have exceeded the EPA (Environmental Protection Agency) Guidelines value for discharge to public streams, such as result for January to March 2014. According to the information from management BOPP, which was confirmed with stakeholders and staff from EPA during stakeholder consultation process, there is no specific standard for effluent quality discharged for land application, and the standard for discharge to public streams are deemed too high for palm oil mills to meet, so the EPA still under discussion to revise the standard to a more achievable standard, in consultation with all oil palm companies in Ghana. Due to this reason, the EPA still allows and issues their environmental license to BOPP even the effluent quality testing results are above the defined standard.

BOPP has records of monitoring of water use every month, e.g. for year 2013, total water consumption is 89,229.16m³ to produce 17554.347 tonnes of CPO from 53,781 tonnes of FFB, which amounts to 3.06m³ of water per tonnes of CPO or 0.60m³ of water per tonnes FFB milled. Monitoring of water consumption for year 2014 is ongoing, and up until March 2014, total water consumption is 33,994m³ of water used to process 4587.39 tonnes CPO from 24191.5 tonnes of FFB milled. This is equivalent to 7.41m³ of water per tonnes CPO, and 1.41m³ of water per tonnes FFB milled.

Compliance status: Non Compliance
Non-conformance 2014-01 of 04 (Major non-conformity):

1. BOPP has water use permit with permit no. BOPPID217/13 from water Resources Commission, the permit valid for 3 years starting from January 1, 2013 to December 31, 2015. According to the permit the company is allowed to use 240,000m³ per annum for domestic, irrigation and industrial purposes.
   It was sighted in the company’s water consumption report, the total water consumption at BOPP for year 2011 was 259,840m³, in year 2012 was 258,880 m³, and in year 2013 was 258,880m³. That is mean BOPP has water consumption more than the required limit and they water management.

2. For all water consumed, BOPP has to pay retribution with amount GH¢ 0.003 per m³. The last payment document for water consumption is 31st May 2012, this is for 1st and 4th quarter of year 2012 period. There is no evidence for year 2013 payment.

3. The company conducts daily water testing internally and monthly water testing by external laboratory i.e. Ghana Water Company Limited water Examination Laboratory. According to the analysis reports for analyses that were conducted in September 2013, November 2013, and March 2014 some water parameters had exceeded the government standard such as residual chlorine, pH, total dis-
solved solids. It was also recommended by the laboratory to increase the defined standard of level of residual chlorine from <0.10mg/l (current condition) to >0.1 mg/l. There is no evidence that company has taken action to follow up on the recommendation from the laboratory result.

**Criterion 4.5: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.**

**Findings:**

BOPP has an IPM plan in document named “BOPP Adum Banso Estate Integrated Pest Management Plan, revised October 2013”, which includes a description on management measures for the most common pests i.e. leaf miner and *Oryctes rhinoceros* (rhinoceros beetles), as well as nettle caterpillars and mammalian pests.

BOPP has a designated Pest and Diseases (P&D) monitoring team for conducting census for BOPP estate as well as the smallholder scheme area, and leaf miner and rhinoceros beetle census is done once every two weeks for each estate block. Fogging of leaf miners with Evisect is carried out when census results show attack rates to be high, i.e. 2 live external adult insects or more per frond, as seen from sample Evisect fogging records, fogging was carried out in January 2014 for 54 hectares of Edumasi division, where census records show high leaf miner attack rates of 3.44 at block 213 and 3.57 at block 214, and in 27 hectares of Ahinkrom division in February 2014, where attack rate was 3.76 at block 030. There was also sighted plantings of the beneficial plant *turnera subulata* (a plant that attracts natural predators of leaf miner larvae) throughout BOPP estate and smallholder scheme. There is no record of chemical treatment of rhinoceros beetles as the company uses pheromone traps to control the population of the rhinoceros beetles in immature areas.

BOPP estate also has 4 barn owl boxes made from old wheelbarrows, and was observed on-site that there are barn owls as well as several species of eagles that serve as natural predators of rats. Rat attacks are not significant in this region. The company has records of IPM Training conducted on 24 April 2014 for 15 people on the P&D team, including photographs and training materials used for the training. The training covered both census and management techniques.

The company has carried out analysis of active ingredients of chemicals applied per hectare for main chemicals applied from year 2012 to March 2014, i.e. Garlon 4, Chermerosate, Evisect and PAWA, as seen in the documented Agrochemical Consumption Monthly Return for 2012 to March 2014. As seen from the document, average a.i. applied per ha in year 2013 was 0.197 g/ha for Chermerosate, 0.045 g/ha for Garlon, 0.248 kg / ha for Evisect and 0.007 g/ha for Pawa.

Smallholders are trained on IPM techniques and practices, however, actual census and spraying activities are not done by the smallholders but carried out by the company’s workers.

**Compliance status: Full Compliance**

**Criterion 4.6: Agrochemicals are used in a way that does not endanger health or the environment. There is no prophylactic use of pesticides, except in specific situations identified in national Best Practice guidelines. Where agrochemicals are used that are categorised as World Health Organisation Type 1A or 1B, or are listed by the Stockholm or Rotterdam Conventions, growers are actively seeking to identify alternatives, and this is documented.**

**Findings:**

The company’s list of chemicals as seen from the company’s agrochemical consumption summary include the following:
- Chermerosate 360 SL (a.i. glyphosate 360g/l) - non-selective broad spectrum herbicide for weeds and grasses
- Garlon 4 (a.i. trichlophyr 480g/l) - herbicide for control of broad leaved weeds and grasses
- Evisect S 50WP (a.i. thiocyclam oxalate 500g/kg) - insecticide for control of leaf miners
- PAWA 2.5EC (a.i. lambda cyhalothrin 25g/l) - insecticide for control of insect pests

All chemicals are registered under the EPA revised register of pesticides dated 30 June 2013. There are no chemicals used which are categorized as World Health Organisation type 1A or 1B, and there is no paraquat being used, as confirmed from chemical usage records and checks of the chemical store. For weed management, the company applies a mixture of glyphosate (Chermerosate, Ceresate or Glyphhader) and tricopher (Garlon 4 or Corta). The main chemicals applied are Chermerosate and Garlon 4.
at a rate of 150ml of Chermosate (a.i. 360 g of glyphosate) and 25ml of Garlon 4 in one 15 litre knapsack. This is within the recommended dosage stated on the chemical container labels. BOPP has a documented justification of other chemicals used for pest management in their Integrated Pest Management Plan, revised October 2013.

Records of pesticide use (including active ingredients used, area treated, amount applied per ha and number of applications) are maintained at estate division offices. Records of training for over 200 chemical sprayers and fertilizer applicators done on 11 April 2014 was sighted, and it was confirmed that several sprayers interviewed in the field had participated in the training. Training topics included usage of appropriate PPE and safety precautions, methods of application, riparian & buffer zones, handling of spillages, and basic first aid measures. Sprayers are provided with appropriate PPE, i.e. masks, goggles, aprons, rubber gloves and boots. However, the following was observed at the chemical and sprayer’s PPE store at Ahinkrom division:
1) There was a PPE washroom, but no place for storage of washed aprons and PPE, and it was informed that workers brought their PPE back home after washing due to this.
2) The water from the sprayer’s PPE washing area was discharged directly to the soil surface outside the washing area, which flowed in the direction of a crèche.
3) The knapsacks used by sprayers were being stored on top of empty containers instead of a proper safe place away from contaminated containers.

The company took immediate action during the audit to rectify these by installing hangers for workers to put up their aprons and PPE before going home, connecting the pipe for outflow of water from the washing area into the discharge pipe for fertilizer bag washing area, which discharges to the field, and moving the sprayer’s knapsacks into separate room. As immediate corrective action was taken, this was noted as an observation.

Chemicals are stored at a secure store, with retention bunds to contain spillage, spill kit and signage indicating toxic materials in the store. However, it was noted that smell of chemicals was strong in the chemical store at Ahinkrom estate and the store operator did not wear or provide visitors with a mask when entering the store. In addition, the chemicals are being stored together with paint, which are easily flammable materials. This was noted as an observation.

The company does not carry out aerial application of pesticides. Chemical containers are collected and disposed of by a licensed contractor, i.e. ZOIL Services Ltd, as explained under CR 5.3.

It was confirmed from interviews with male pesticide sprayers that their medical surveillance is done annually.

All pesticides are applied by male workers and the chemical store is managed by a male worker as well, so there is no work with pesticides for pregnant and breast-feeding women.

Scheme smallholders are trained on agrochemical use, including precautions to be taken. However, risk of chemical contamination to smallholders is minimal as all agrochemical application is done by workers engaged by the company.

Safe handling practices and health monitoring program for both male and female employees were observed and verified through interviews. Suspected pregnant female employees as verified by the appointed occupational doctor and as communicated by the female employees themselves were removed from the workplaces handling the agrochemicals and re-assigned to non-agrochemicals use work areas. Periodic medical checks were conducted by the appointed occupational health doctor with results reported and followed-up if there is suspected cases of deteriorating health from the use of agrochemical. Based on the sampled medical records there were no cases of health deteriorated from the use of agrochemicals. These agrochemicals were applied accordingly to the programmes developed. In addition on-site observations reveal that these agrochemicals were not being applied near to the water bank / river channel areas.

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Compliance status: Full Compliance

Criterion 4.7: An occupational health and safety plan is documented, effectively communicated and implemented.

Findings:

BOPP has a documented policy for occupational health and safety was signed by top management representative the plantation. The policy has emphasized for e.g. on conducting work safety to all employees and others that conduct work on the plantation for e.g. contractors, to comply to all legal requirement. The occupational health and policy was sighted displayed on the notice boards in the mill for reference and was communicated as verified through interviews. An OSH committee was established which comprises of members from the management and field.

Site tour reveals that following for e.g. Material Safety Data Sheets (MSDS) of the chemicals were in sight, PPE (Personal Protective Equipment) and proper working tools for e.g. cutters were provided free of charge, chemical containers were able to be identified through its product label description, emergency spill and first aid kits were available, fire extinguishers, fire alarm and fire hose reel accessible and serviced periodically, moving parts of machinery were guarded, hot surfaces of machinery and confined space identified, no smoking area and use of PPE signs displayed.

Occupational medical benefits i.e. workmen compensation were provided as evident to the sampled records. Occupational medical health checks for those exposed to hazardous chemicals for e.g. those working in laboratory, working on field handling pesticides and weedicides. Those suspected cases with deteriorating health conditions identified through the medical health checks observed were followed-up closely and recommendations given by the in-house appointed occupational health doctor.

In addition noise level exposure measurement was conducted by the appointed consultant however no reported abnormality were indicated.

The BOPP Risk Matrix was established and identifies major elements to be considered in carrying out risk assessments. Zones representing significant risks were also identified. The risk matrix procedure details the safety acronyms used, task based risk assessment i.e. all task based risk assessment completed using the severity and likelihood measures, risk priority setting severity / likelihood risk matrix, generation of hazard rating number (HRN) used for location risk assessment and total recordable frequency rate.

Occupational accidents occurred were recorded and investigation on the cause of the accident and subsequent corrective actions were detailed.

Compliance status: Compliance with observation

Criterion 4.8: All staff, workers, smallholders and contractors are appropriately trained.
Findings:
A formal training programme for year 2014 was sighted and training records in form of attendance list and training materials for the new recruits and current employees were evident. The selected interviewed employees on-site stated that they had received relevant training on conducting work safely for e.g. on use and handling of personal protective equipment, use of first aid kit items, use and handling of chemicals and mixing methods for the pesticides and weedicides, use of fire extinguishers and hose reels and safe driving and handling of field and mill tractors and lorries.

Compliance status: Full Compliance

Criterion 5.1: Aspects of plantation and mill management, including replanting, that have environmental impacts are identified, and plans to mitigate the negative impacts and promote the positive ones are made, implemented and monitored, to demonstrate continuous improvement.

Findings:
The company has an Environmental Management Plan (EMP) dated August 2012 valid for period August 2012 to July 2015, which covers both the mill and estates. It is stated in the document that it was the third EMP prepared for the company. This latest EMP is approved by the Environmental Protection Agency (EPA) as seen from letter no. CU 375/01/38 dated 9th October 2012 from the EPA. The company also has an Environmental Permit no. EPA/EMP/CU 375/13/0120 for BOPP to continue operation of the Oil Palm Processing Plant from January 2013 to December 2015 issued by the Environmental Protection Agency, dated 26 June 2013.

The mill has constructed 3 new effluent ponds without applying for permit from the EPA, which was raised as an issue by the EPA in a letter dated 8 November 2013. BOPP responded in a letter dated 3 December 2013 that the company has taken note of this non-conformance and started process to obtain the permit for the effluent ponds. In addition, BOPP has completed the required forms for application of the environmental permit for the effluent ponds and draft EMP is being prepared.

It was also informed by a representative of the Environmental Protection Agency (EPA) that the company is required to obtain a new Environmental Permit for the estates, not only for the mill due to new requirement of the EPA to have separate permits for mills and estates. The company had completed form EM1 dated 8 January 2014 for application of Environmental Permit for the plantation, and the EPA subsequently issued a letter to the company on 13 March 2014 requiring them to provide an Environmental Management Plan (EMP) for the estates for application for the Environmental Permit for the estate. However, the EPA had invited the company for a briefing on 12 December 2012 to inform of a new requirement that a separate EMP and Environmental permit is required for estates, and the EPA issued a letter that the deadline for the EMP submission was 16 May 2014.

As the company is aware of these noncompliances and already in progress to close this issues, this was raised as an observation.

The documented Environmental Impact Assessment of BOPP does not adequately cover impacts related the smallholder scheme and there is no evidence sighted of an impacts assessment done with the participation of scheme smallholders which includes all the scheme smallholdings and sets out appropriate management planning and operational procedures for each impact identified which requires changes in current practice. Due to lack of impacts assessment for scheme smallholders, BOPP has not yet developed a timetable for the implementation of required actions, which are monitored to demonstrate continuous improvement with consideration of the requirements of CR5.1 for scheme smallholders. This was raised as a non-compliance

Compliance status: Non Compliance
Non-conformance 2014-02 of 04 (Major non-conformity):

1) The documented Environmental Impact Assessment of BOPP does not adequately cover impacts related to the smallholder scheme and there is no evidence sighted of an impacts assessment done with the participation of scheme smallholders which includes all the scheme smallholdings and sets out appropriate management planning and operational procedures for each impact identified which requires changes in current practice.

2) Due to lack of impacts assessment for scheme smallholders, BOPP has not yet developed a timetable for the implementation of required actions, which are monitored to demonstrate continuous im-
Criterion 5.2: The status of rare, threatened or endangered species (ERTs) and high conservation value habitats, if any, that exist in the plantation or that could be affected by plantation or mill management, shall be identified and their conservation taken into account in management plans and operations.

Findings:

Identification of conservation status (e.g. IUCN status), legal protection, population status and habitat requirements of rare, threatened, or endangered species, which could be significantly affected by the grower or miller was done integrated with HCV assessment that was conducted for the entire company’s nucleus and smallholder’s area. The assessment was conducted by Proforest in year 2013. The identification result stated on HCV document stated that two are known to be vulnerable i.e. Geoffroy’s Pied Colobus/Colobusvellerosus and the African Grey Parrot/ Psittacuserithacus. All the other species are Least Concern species on the IUCN’s Red List. The identification result in BOPP nucleus area for mammal species with the Low Risk/near threatened status are consisting of 3 Carnivora species, 7 Rodents, 1 primates species; 2 ungulates species, 14 species of birds, 5 butterfly species, 1 reptiles species, while in smallholders area, species with the Low Risk/near threatened status consist of 5 carnivora species, 10 Rodents, 7 primates species, 3 ungulates species, 8 species of birds, 3 butterfly species, 1 reptiles species, and 2 amphibians species.

The presence of protected areas that could be significantly affected by the grower or millers are clearly explained on the HCV document. Although the concession of BOPP does not contain any protected area, part of the concession (the smallholders area) share direct boundaries with Nueng South Forest reserve which is a Globally Significant Biodiversity Area (GSBA). The southern parts of the Subri River Forest reserve which is close to the north-eastern boundaries of BOPP is also know to be a GSBA. That makes both areas considered as present HCV 1.1 areas, i.e. protected areas.

According to the assessment result there 4 identified HCV BOPP area i.e.
1. HCV 1.1. Protected area is strip of buffer zone along the edges of Nueng South Forest Reserve.
2. HCV 4.1 Areas critical to water catchments are all rivers in the concessions.
3. HCV 4.2 Area critical to erosion control is varied but diffused in the concession.
4. HCV 6 Areas critical to the traditional/cultural identity of communities i.e. two specific area, Bemeneso shrine and ancestral burial grounds(cemetery) which is considered to be of deep traditional and religious to the community at Benso.

The company made a HCV management and monitoring plan for year 2014 to 2018 for all identified HCV areas as documented on BOPP estate HCV management and monitoring plan for 2014-2018. Some records of HVC management action were sight as seen from “Update of action taken on HCV Action plan” record dated March 2nd, 2014 and April 16, 2014. Several actions taken to manage identified HCV area include:

1. HCV 1.1 Developing no hunting and fishing policy for employees, including the use of snares and trapping for hunting, signboard no hunting policy is in place on the state as well as around the Nueng Forest reserve. Workers and surrounding communities have been educated on no hunting policy especially on the rare, threatened and endangered (RTE) species like Africa Gresy parrot, as proved on message delivered through community FM Stations to educate surrounding communities on HCVs dated March 5th 2014 at Adum Banso and March 13th at Benso using Adum Banso and Benso radio stations.
2. HCV 4.1. Marking of oil palm trees in riparian zones with yellow (used by Ahinkrom division and Smallholder area) and red colour (used by Edumasi division) in progress, no chemical spraying and fertilizer application in such area. For immature areas the marking is done on bamboo poles. Training has been provided to the workers, the training evidence such as minutes of training session for Ahinkrom division fertilizer applicators was sighted dated March 14, 2014 and for Edumasi division on March 5th, 2014. Training for nursery workers, including fertilizer applicators and sprayers was done on March 12, 2014 whilst training was done for spraying team on Edumasi division on March 3rd, 2014.
3. HCV 4.1 The company has a policy to exclude all area with slope of 30 degrees from replanting activities, mapping for area with slopes between 17 and 30 degrees, to implement the erosion control
by terracing and low cover crop planting. The company provides training for replanting team/road
construction team to implement erosion control measure as proved on report on training session at

4. HCV 6. The company has delineated burial grounds and held several meetings with the host of
communities to discuss about protection of cemeteries, shrines, forests and water bodies as proved
by minutes of meeting held between BOPP staff and the Benso Assembly Man regarding the protection
of Benso cemetery dated on March 27th and April 9th, 2014.

Compliance status: Compliance with observation.

Criterion 5.3: Waste is reduced, recycled, re-used and disposed of in an environmentally
and socially responsible manner

Findings:
BOPP has prepared a document listed of wastes and pollutions in document named “Waste and Pollu-
tion - Identification, Prevention, Mitigation and Improvement Plan”. The document includes wastes and
pollution sources from the nursery (leached fertilizer, excess fungicide and insecticide), replanting activi-
ties such as felling palms, terracing, road alignment, drainage, planting of leguminous cover crops
(LCC), planting (where pollution sources include sediment, silt, plastic wastes, smoke and used lubricant
& fuel from machinery). In addition, BOPP has their Environmental Management Plan dated August
2012 including the following:
- Table 12: Summary of Releases (Sources, Quantities, Characterization and Receiving Medium for
  wastes such as EFB, fibre, shell, boiler ash, calyx leaves, metal scrap, empty chemical containers,
  fertilizer bags and polybags, including identified mode of disposal
- Table 13: Register of Significant Environmental Impacts, including identified aspects such as fumes,
  chluro-fluoro carbon (CFC) gases from air-conditioners and refrigerators, chemical fertilizers,
  chemical containers, spillage of palm oil, fuel spillage, electricity, water consumption, air emission,
  and noise and control procedures.

The waste management plans apply for the mill, estate and smallholder estate as well. Domestic wastes
within the company area are separated into organic and inorganic wastes, where organic waste are dis-
posed at a central dumpsite located in the estates and covered when full, while inorganic wastes are col-
lected by contractors to be disposed separately. The company also does collection of domestic waste
from the smallholders’ villages, but there is no separation of wastes done by the villagers. The company
is working to encourage the villagers to carry out waste separation at household level.

BOPP has engaged a contractor, Zoomlion Ghana Ltd. for collection of domestic wastes, and another
contractor, i.e. ZOIL Services Limited for collection and disposal of scheduled wastes, including chemical
containers, waste oil, used filters, plastic rubbers. ZOIL has a valid permit from the EPA for installation
and operation of a waste oil treatment and disposal facility, including collection of various types of haz-
ardous wastes and non-hazardous wastes.

Wastes or byproducts that are recycled include EFB, which is applied to the field and mulched in one
layer in the field, fertilizer bags which are washed and reused for loose fruit collection, fibre which is
used as boiler fuel, and shell which is used to line roads.

Compliance status: Compliance with observations

Criterion 5.4: Efficiency of energy use and use of renewable energy is maximized.

Findings:
The company uses fiber and shell as sources of renewable energy, i.e. to produce steam from the mill
turbine.

According to the mill report, the power needed for FFB processing into palm oil is 23.17 kwh/tonne of
FFB processed. That is supplied by 3 sources i.e.:
1. Electricity from the national grid, where in year 2013 the company used 10.77 kwh/tonne of FFB pro-
cessed with electricity from national grid.
2. The power from internal turbine use is 12 kwh per tonne of FFB and
3. The power from internal genset is 0.4 kwh per tonne of FFB.

The fossil fuel used is diesel oil and lubricant, the monitoring result stated that in year 2013, the company
used 29,744 litres, this is an increase compared to year 2012 when only 22,464 litres was used, although the FFB processed in year 2012 was higher than year 2013. Based on this, it seemed as though the company has no program to reduce fossil fuel consumption. This is potential improvement for company to have fossil fuel consumption.

A program for efficiency of energy use for scheme smallholders was not available, as the smallholders rely on the company for management of their area. However, company also has no specific saving energy program.

Compliance status: Compliance with Observation

**Criterion 5.5: Use of fire for waste disposal and for preparing land for replanting is avoided except in specific situations, as identified in the ASEAN guidelines or other regional best practice.**

**Findings:**
BOPP has a zero burning policy signed by the General Manager, it was sighted during the field visit that there is no evidence that company used fire for land clearing process such at replanting block year 2012, 2013 and land clearing process in year 2014 i.e. block 06.

BOP has provided training regarding zero burning policy and its implementation during replanting process to all smallholders on April 9, 2014.

Compliance status: Full Compliance

**Criterion 5.6: Plans to reduce pollution and emissions, including greenhouse gases, are developed, implemented and monitored.**

**Findings:**
There is a register of significant environmental aspects which can generate potential environmental pollution base on assessment result as documented on BOPP Environmental management plan (Table 13). The company has made control plans to mitigate or minimize the pollution, e.g,
- Air emissions from boiler operation will be controlled by feeding of fuel into furnace, control of draught, and installation of dust collectors.
- CFC gases emission from maintenance of air conditioners and refrigerators will be controlled through purchase of equipment which uses gases that are ozone friendly.

However the company has not identify the GHG emissions due to methane from the palm oil mill effluent pond since this is the biggest GHG emission source, the company also has no plan to reduce the GHG emissions from the effluent pond, except control spillage of effluent in pond to prevent water pollution by pumping daily into furrows and daily inspection of pond level and inspection of pond wall for leakage.

Compliance status: Non Compliance.
Non-conformance 2014-03 of 04 (Major non-conformity):
The company has not identified the GHG emissions due to methane from the palm oil mill effluent pond since this is the biggest GHG emission source, and the company also has no plan to reduce the GHG emission from the effluent pond.

**Criterion 6.1: Aspects of plantation and mill management including replanting that have social impacts are identified in a participatory way, and plans to mitigate the negative impacts and promote the positive ones are made, implemented and monitored, to demonstrate continuous improvement.**

**Findings:**
The direct social impacts observed and/or anticipated include the following:
1. Physical displacement impacting structures and sites of religion significance
2. Economic displacement impacting agricultural land and natural resources, and artisanal mining oppor-
tunities
3. Creation of employment opportunities
4. Impacts to water quantity and quality
5. Food crop scarcity and food security impacts.
6. Company-community conflicts resulting in social tension.

Indirect impacts including:
1. Improved services and community development potential
2. Access restrictions to services and developments
3. Population influx resulting in social tensions and an increase in teenage pregnancies and sexually transmitted diseases
4. Increase in business opportunities in local services
5. Increase in health, traffic and safety hazards.

BOPP made a plan for mitigation and monitoring of identified social impact which is reviewed and updated as necessary, i.e. SIA management plan reviewed on April 2014 consist of:
1. Issues raised
2. Recommendations and action that should be taken
3. Action and mitigation plan
4. Persons-in-charge for implementation of actions
5. Time-line
6. Status

One example of action taken to mitigate one of the issues raised is as follows:
Regarding issue raised on economic displacement impacting agricultural land and natural resources and artisanal mining opportunities, the action/mitigation plan was developed based on the SIA, and action plan was for BOPP to accept graduates and artisans from the communities for practical attachments. Evidence of implementation of the action plan was evidence of accepted of the following individuals:
1. Graduate from Mpohor, from Methodist University College Ghana, accepted as attachment 25 July 2013, for August 1 to September 30, 2013.
2. Graduate from Adum Banso on July 17, 2013 for June 4 to July 15, 2013 period, from College of engineering, Kwame Nkrumah university of science and technology.
3. Graduate from Takoradi Polytechnic from K9 village, accepted on July 15, 2013 for May 27 to June 26, 2013 period.
4. Graduate from Takoradi Polytechnic, accepted on July 15, 2013 for May 28 to July 5, 2013 period.

One of the social impacts identified in the SIA document of the company included “Loss of Sense of Place”, however in the company’s plan for mitigation of social impacts, the company did not include plans to mitigate the loss of Sense of Place. It was explained by BOPP’s management that even though this was identified as a social impact, the impact was not deemed significant and no action plan develop for it because it did not affect the livelihood or cultural heritage of the local communities. The explanation was accepted.

BOPP management can demonstrate that scheme smallholdings participated in the development of impact assessments for smallholder schemes, that can be seen on the Social Impact Assessment (SIA) document. There is evidence of stakeholders participation during the assessment as observed in the list of participants and record of input from stakeholders such as from Adum Banso village. The SIA document includes information about positive and negative impacts as well as management planning.

Compliance status: Compliance with Observation

**Criterion 6.2: There are open and transparent methods for communication and consultation between growers and/or millers, local communities and other affected or interested parties.**

**Findings:**

There are open and transparent methods for communication and consultation between BOPP and local community and other affected or interested parties i.e. communication and consultation procedure of BOPP, approved by Estate manager on 3 February 2014. The mechanism is:
A. Communication from community to BOPP:
1. Letter from community through the Assemblyman with the substantive chief's or Assemblyman's en-
2. Their Relations Manager (RM) sends letter to registry to be received on the same day.
3. Letter is sent to the addressee for action.
4. HRM responds to the letter within three days.
5. HRM/RM organize meetings/consultations.
6. HRM gives final written response within 5 working days from the date of the first response if applicable.

B. Communication from BOPP to Community:

To ensure uniformity, all letters leaving the company to the community must pass through the registry.

1. Letter to the community is sent through the Relation Manager (RM).
2. RM sends to registry to be recorded in the dispatch book.
3. RM ensures letter accompanied with a dispatch book sent to the recipient(s) through the Assemblymen/an Elder of legitimate chief of the town (note: the dispatch book is to ensure that recipient signs to indicate receipt).
4. Recipient submits a written response through the Assemblyman with 5 working days.
5. Assemblyman submit letter to the company through RM on same day.
6. RM sends registry and give feedback to concerned department for appropriate action.

The implementation of the procedure was sighted from several communication documents such as:

1. Appeal for sponsorship from Benso Basic School, Ghana Education service on 3 January 2014. The response is on 15th January 2014 stated that management has approved an amount of one thousand and fifty Ghana Cedis. The money received on 15 February 2014 by the assistant of the headmaster of the school.
2. Request from Nana Kwandoh Brempong III, Adum Banso Hene (Chief) of Wassa Traditional Area, on 8 January 2014 regarding to filing of community football park.
3. Request from one worker on 9 August 2013 regarding to financial support of hernia operation. The response was to provide monetary support of GhC 450,00 on 30 August 2013.
4. Request from Nana Kwandoh Brempong III, Adum Banso Hene (Chief) & Benkumhene of Wassa Fias Traditional Area on 3rd February 2014 is still waiting for the response.

A management official has been nominated to be responsible for these issues as Relation Manager as seen from the appointment letter on November 2nd, 2010.

The duties and responsibilities of the relations manager are:

1. To develop and maintain community and external relations to enhance BOPP corporate image and business sustainability.
2. To liaise with chiefs and community leader to identify the community needs and advise the HRM to develop CSR annual budget. Focus areas are health and nutrition, environmental hygiene and sanitation, and to develop a CSR strategic plan and annual programme to ensure its implementation.

The relations manager will represent the company in all CSR issues with the communities and monitor programmes and projects that BOPP undertakes to support such community/catchment areas.

Based on memorandum letter dated January 15, 2014, the community employment desk officer has an additional responsibility whose main objective is to facilitate employment opportunities for local communities at BOPP.

BOPP has maintenance of a list of stakeholders, records of all communications and records of actions taken in response to input from stakeholders. There is a list of stakeholders including name, telephone numbers and position, consisting of local union executives, the chief & elders of Adum Banso village, the chief & elders of Benso village, the chief & elders of Manso, schools, hospital, police, NGOs, smallholder executives, other agencies, mill village head, Ahinkrom village head, Edumasi village head, banks, contractors, transporters, oil palm trees felling and roads construction, building and construction contractors.

**BOPP establish a communication procedure to accommodate mechanism of regular communications and consultations with scheme smallholders.** There is a staff assigned as smallholders scheme manager for daily activities. There is a log book consist of information about list of stakeholders and relevant information about smallholders activites in understood language.
Criterion 6.3: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all parties.

Findings:

There is grievance handling procedure as documented system open to all affected parties which resolve disputes. The procedure was implemented during grievance settlement between a villager from Benso and BOPP on December. There was a letter from on December 28, 2012 to the General Manager BOPP, regarding request for compensation with total GHc500.00 for broken 80 cocoa trees at Benso near block K20. BOPP management decided to conduct field checking before compensation payment. Filed checking report was found involve of the villager and Edumasi division manager of BOPP witnessed by Benso Assemblyman, and BOPP Relation manager. According to field checking BOPP have to pay the compensation. It was a document of request for approval letter on February 4, 2013 fromRelation Manager to General Manager to approve the payment of five hundred GHc to the villager as the compensation. There was evidence that the payment already made in 11 February 2013 through cheque no. 010845 to Ecobank.

Scheme managers have a documented procedure to resolve disputes concerning scheme smallholdings in an effective, timely and appropriate manner. Documents exist of both the process by which a dispute was resolved and the outcome showing the process was open to any affected parties. This dispute resolution mechanism has been established through open and consensual agreements with smallholders. As determined on the procedure in case a dispute can not be resolved between the affected parties, an intermediate person who will be chosen by the affected parties may be invited. The scheme manager has distributed the procedure to the smallholders, as confirmed by each community leader from Benso village and Edumase village.

Compliance status: Full compliance

Criterion 6.4: Any negotiations concerning compensation for loss of legal or customary 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.

Findings:

BOPP established a procedure for identifying legal and customary rights for identifying people entitled to compensation. The procedure was signed by estate manager on 3 February 2014 consist of method for compensation calculating and distribution. The procedure include mechanism for calculating and distributing fair compensation (monetary or otherwise)

The process and outcome of any negotiated agreements and compensation claims is documented and made publicly available. The implementation of procedure was sighted from records of the compensation process for grievance settlement between a Benso Villager and BOPP on December 28, 2012 regarding damaged 80 cocoa trees at Benso K20 and the demand from the villager for compensation payment of total of GHc500.00. Based on field checking results and calculation of compensation, the company had to pay five 500 GHc to the villager. The amount was agreed by both parties,

Compliance status: Full compliance

Criterion 6.5: Pay and conditions for employees and for employees of contractors always meet at least legal or industry minimum standards and are sufficient to provide decent living wages.

Findings:

BOPP maintains documented contracts with contractors who engage contracted workers, for example, a contractor, John Koomson, has a documented contract with BOPP dated 1st January 2014, and the contract includes a clause stating that the contractor is solely responsible for the employees’ social security
fund contribution, tax, workmen compensation, and any insurance claims. Sample documented contracts between the contractors and some contracted workers were sighted. However, it was found at Ahinkrom division that two contracted male workers carrying out FFB loading work who had just started working at the estate several days prior to the audit had no contract of work with their contractor and informed that they had not agreed or finalized the pay rate with their contractor. This was noted as an observation.

The employment contract detailed the basic standard information for e.g. particulars of employee, terms on working hours & days, terms on overtime work and terms on annual and medical leave day entitlement and etc. This employment contracts were signed by both the representative from the employer and the respective employee of whom the contract referred to. Probation employment period was set ranging between 3 to 6 months and could be extended upon the mill management decision depending on the individual employee overall performance.

There was Collective bargaining agreement between Palm Oil Producers Employers Group (POPEG) of Ghana Employers’ Association (GEA) and the General Agricultural workers union (GAWU) of trade union congress (TUC) of Ghana. The agreement includes details of payments and conditions of employment i.e. working hours, deductions, overtime, sickness, holiday entitlement, and maternity leave, reasons for dismissal, period of notice, housing condition and other welfare issues. The documents are available in English and Ghana languages, it was confirmed to the workers during interview process, they understood the content of agreement and confirmed that BOPP is committed to implementing the agreement.

Some worker raised a complaint regarding poor condition of public toilets at the workers village, for example is at Edumasi Village, the lighting inside the toilet is not sufficient. This is potential to improve the condition of worker housing area.

BOPP as scheme managers provide the same rights, conditions and protection to scheme employees as estate and mill employees in accordance to RSPO P&C. It was confirmed by smallholder from Benso village and Ebusem village during on-site interview.

Compliance status: Compliance with Observation

**Criterion 6.6: The employer respects the right 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.**

**Findings:**
There is a published statement in English and explained in local languages regarding recognizing freedom of association. The general public, staff and all stakeholders area have received information that BOPP upholds Freedom as Association in accordance with Ghana’s Labour Legislations and the Labour Act, 2003 (Act 651). The statement says that every worker, irrespective of his/her class or status has the right to form or join any association of his/her choice for the promotion and protection of his/her economic and social interest at the workplace. Management has respect for human rights and freedom and the statement is signed by the General manager and Human Resources Manager, updated on December 2013.

The local Union has been established since more than 20 years. The union name is General Agricultural Workers union (GAWU). Total members of worker union are 521 workers.

There was executive meeting every Tuesday. Documented minutes of meetings are keep maintained by Union secretary, such as minutes of meeting between HRM and local union executive on 23 January 2014, venue: Seed Room Training Center. Agenda: training on new Collective bargaining agreement; leave matters.

The union is also open to workers working at the scheme smallholder areas.

**Compliance status: Full compliance**

**Criterion 6.7: Children are not employed or exploited. Work by children is acceptable on family farms, under adult supervision, and when not interfering with education programmes. Children are not exposed to hazardous working conditions.**

**Findings:**
BOPP has employee data of workers of each division totalling 573. The data consists of: employee code
number, surname, other name, date of engagement, years served, work type, date of birth, age, sex, home, region town, religion, name of father registered, name of mother registered, and nationality. According to the data there is no workers less than 18 years age are employed in BOPP, whether at the mill, estate or scheme, as well as by BOPP subcontractors. It was observed during field checking and mill tour by the auditor team that no children were observed working for the company.

Compliance status: Full Compliance

Criterion 6.8: Any form of discrimination based on race, caste, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation, or age, is prohibited.

Findings:
There is a policy of Wilmar International/BOPP regarding equal opportunity policy, updated on September 2010 and signed by General Manager and Human Resource Manager on October 2013.

According information from the workers, it was confirmed that workers come from different regions and towns in Ghana, and workers comprised those of different religions.

BOPP ensures that there is no discrimination in the recruitment and employment of workers employed to service smallholders. It has been confirmed by villagers from Benso and Edumase during onsite interview.

BOPP can demonstrate that the allocation of smallholdings or recruit smallholders were not in a discriminatory way, all respective smallholders have been provided smallholdings in accepting the establishment of schemes on their lands, it was confirmed by General Secretary Scheme (BABBSA) as Smallholders Association during stakeholder consultation process, BOPP demonstrate that women and local people and minorities participate in negotiating processes.

Compliance status: Full Compliance

Criterion 6.9: A policy to prevent sexual harassment and all other forms of violence against women and to protect their reproductive rights is developed and applied.

Findings:
Workers and smallholders interviewed in the field, including male and female, informed that they were aware of the company’s policy against sexual harassment and domestic violence, and reported no such occurrences within the company. It was informed that the local police stations also have a unit for reporting domestic violence cases which is known among workers and smallholders.

BOPP Policy on prevention of sexual harassment and all other forms of violence against women and to protect their reproductive rights is developed and was sighted posted on the notice boards. Interviews with the selected employees reveal that they were aware of the policy. Based on the interview with the selected employee’s no such objective evidence found that they are ill-treated, harassed whether sexually or otherwise, intimidated physically and mentally during their period of employment. Site observation also noted no any physical and verbal abuse seen against the employees.

In addition the gender committee was established to a channel of communication to educate and communicate on prevention of sexual harassment and all other forms of violence against woman. Periodic documented meetings were conducted as evident on the activities of the gender committee.

Compliance status: Compliance with Observation

Criterion 6.10: Growers and mills deal fairly and transparently with smallholders and other local businesses.

Findings:
Information about current and past prices of FFB are available on request following information of FFB from Government. The mechanism of FFB pricing was stated on the contract with FFB supplier. For ex-
ample, the contract between BOPP and Arabico Enterprise, Takoradi on 2nd January 2014. It was confirmed that both parties understand the contractual agreement they enter into, and that contracts are fair, legal and transparent, as informed by several suppliers below. There are contracts between BOPP and 20 vendors. For examples:

2. Arabico enterprise on 2 January 2013.
3. All Time on 2 January 2013.

It was confirmed by one of FFB supplier representative including smallholder association that all payments were done in timely manner. For example payment evidence slips dated 25 April 2014 to Abepepa Ventures as Ghc 20,000 via Ecobank.

Current and past FFB price are available, both in issued memos or based on request to Mill head. The price is fair and the mechanism for pricing is transparent. As stated on the contract. All payment has been deducted from operational cost, this is agreed by both parties. Such as cost for plantation maintenance, manuring, spraying, road maintenance and harvesting.

The contract will be renewed according to renegotiations result for second plantings process as confirmed by smallholder from Ebusam village. According to smallholder opinions, all transactions with scheme smallholders so far have been fair enough with no issues pertaining to the role of middle men, transport and storage of FFB, quality and grading, etc.

BOPP will not charge relevant cost to meet RSPO criteria to the smallholder as informed by the vilager from Benso.

**Compliance status: Full Compliance**

<table>
<thead>
<tr>
<th><strong>Criterion 6.11: Growers and millers contribute to local sustainable development wherever appropriate.</strong></th>
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<tbody>
<tr>
<td><strong>Findings:</strong></td>
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<tr>
<td>BOPP can demonstrate their contributions to local development such as:</td>
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<tr>
<td>1. 50% transportation cost which is Ghc1,750 for Adum Banso J/A JHS School on 17 April 2014.</td>
</tr>
<tr>
<td>2. 10 bags of portland cement for Amanin J/A JHS on 13 March 2014.</td>
</tr>
<tr>
<td>3. Cash donation on 15 January 2014 of Ghc1,050 to Benso Municipal Assembly School to support the celebration for their maiden Speech and Prize Giving Day on 7 March 2014.</td>
</tr>
<tr>
<td>4. Donation to Ahmaddiyah Hospital in Daboase as Ghc450 on August 29, 2013 at MAnso Wassa Fase.</td>
</tr>
<tr>
<td>5. Donation on November 6, 2013 for the Annual Yam Festival in the form of:</td>
</tr>
<tr>
<td>- Schnapps - 2 bottles</td>
</tr>
<tr>
<td>- Guinness - 2 cartons</td>
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<tr>
<td>- Mineral water - 2 Crates</td>
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<tr>
<td>- and amount of Ghc1,000.00.</td>
</tr>
<tr>
<td>6. Donation to Wassas East District Assembly on 6 November 2013 of 4 bicycles to support the 29th Farmers Day Celebration on 6 December 2013.</td>
</tr>
<tr>
<td>7. Donation on 2nd December 2013 to Ampeasem DIA JHS for ACER Projector and projector screen.</td>
</tr>
<tr>
<td>8. Donation on 19th December 2013 to Local Council of Churches, Wassas Benso as Ghc300.</td>
</tr>
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</table>

**Compliance status: Full Compliance**

**Principle 7. Responsible development of new plantings**

| **Findings:** |
| According to the company’s Environmental document and HCV document and plantation history document such land use map and plantation statement document, planting activities had began in year 1996 and finished in year 2004. No finding related to new development area because company has no development area program. |
Status: Not Applicable

**Criterion 8.1: Growers and millers regularly monitor and review their activities and develop and implement action plans that allow demonstrable continuous improvement in key operations.**

**Findings:**
The company has a documented Statement of Commitment to the Use of Best Practices and Continuous Improvement and a Continuous Improvement Plan covering the following:
- Minimizing use of pesticides by ensuring only EPA approved chemicals used, monitoring usage of chemical and analyzing for possible reduction in use, and treatment of leaf minor only as needed and not on prophylactic basis.
- Periodic water usage audits to be conducted to identify possible wastes and potential areas of reduction.
- Monitoring of electricity consumption and trends for reduction analysis.
- Maximizing recycling and minimizing wastes production through maintaining records of waste generation, inculcating recycling programs, and keeping records of sales of recycled wastes for auditing purposes.
- Social impacts to be managed according to the company's SIA documents.

There is evidence of implementation of the continuous improvement plans, e.g. chemical usage is minimized and only 4 chemicals frequently used, i.e. Cheremosate and Garlon 4 for herbicide management, and Evisect and Pawa for pest management where spraying is done as required based on census results. The company has also done water usage monitoring but water usage was found to be not in compliance with the legal requirement, as explained under CR4.4 above. The company has also implemented segregation of wastes at the mill and estate level, however they have not implemented this for the smallholders and villages, and this has been noted as an observation under CR5.3.

Other areas of improvement observed is usage of barn own boxes, which is not a common practice in Ghana, and development of new effluent treatment ponds in efforts to reduce the mill’s effluent BOD in order to meet local requirements for water quality.

**Compliance status:** Full Compliance
Description of Supply Chain Management System:

The source of FFB of BOPP Oil Palm mill comprises the two divisions of BOPP estate (Ahinkrom division and Edumasi division), the smallholder estate and Outside Purchased Fruit (OPF). When FFB is sent to the mill, the security post will take note of the vehicle number, driver and commodity being sent.

The operations of BOPP palm Oil Mill were assessed against Module [E] of the RSPO Supply Chain Certification Systems (SCCS) document (November 2011). The scope of the Supply Chain Certification System assessment covers the implementation of the [Mass Balance] supply chain model of BOPP palm oil mill. This is not a multi-site certification.

The following is a description of the findings pertaining to the company’s supply chain management system according to the RSPO SCCS requirements, including status of compliance of the company and their outsourced third parties to RSPO SCCS requirements.

The assessment was carried out on May 1st, 2014 and a total of 1 non-conformity was found.
**1. Documented procedures**

**Findings:**

The company has list of procedures for implementation of SCCS such as:

1. BOPP – SC/record/001 RSPO Supply Chain and Tracebility (Management records)
2. BOPP – SC/IA/001 RSPO Supply Chain and Tracebility (Internal Audit)
3. BOPP-SC/Review/001 RSPO Supply Chain and Tracebility (management review)
4. BOPP-SC/MB/001 RSPO Supply Chain & Tracebility (Mass Balance Model)
5. BOPP-SC/Trace/001 Supply Chain & Tracebility (Tracebility)

Relevant formats to be used for certified product processing has been established. The implementation of SOP and formats will begin after company has SCCS certificate.

The mill has assigned a person, i.e. mill manager to have overall responsibility for and authority over the implementation of SCCS requirements and compliance with all applicable requirements. The mill manager is expected to be able to demonstrate awareness of the facilities procedures for the implementation of SCCS standard. There is assignment letter for Mr. Samuel Avaala as management representative from BOPP General Manager dated 1st January, 2014.

**Compliance status: Full Compliance**

**2. Purchasing and goods in**

**Findings:**

There are 3 sources of FFB for BOPP palm Oil Mill. There is company’s nucleus estate, BOPP small-holder and outside purchased fruit (OPF). All certified raw material are from BOPP nucleus estate and BOPP smallholder scheme and non certified FFB are from outside purchased fruit (OPF).

When receiving RSPO certified palm oil, security shall be registered and recorded in the Security Log Book/Computer database by mill security guard included the FFB supply base & vechicle registration number. The driver shall proceed to the weight bridge together with FFB dispatch chit to the weightbridge operator for endorsement.

The mill has mechanism to receive FFB both from certified sources and non certified sources. Incoming certified FFB will have documents such as: FFB waybill is incoming FFB from BOPP owned estate; FFB Evacuation Chit is for FFB from Smallholder; and FFB transport note is incoming FFB from OPF. All incoming FFB will be weighed at the Weighbridge. Upon the completion of weighing of FFB load, the weighbridge operator shall capture the data in the system at weighing station. The data would be reflected in daily production report and mass balance calculation report/document for RSPO SCCS purposes.

The information recorded on Weighbridge ticket are:
- Date of weighbridge ticket
- Name of estate & division
- Field & ramp Number
- Vehicle number
- Name and signature of driver, weighbridge operator.
- Serial number of weighbridge ticket number.

The FFB will the sent to the loading ramp for grading. At the grading platform, the quality of FFB will be graded and recorded on the FFB grading chit or crop quality control field/mill grading sheet with the following information:
- Date of grading point
- Name of estate/division
- Vechicle number & time in
- Platform/block
- The column of FFB quality
- Signature of driver.

There is a mechanism for handling non conforming material, mill security and weighbridge clerk will consult with OPF or factory manager if they are in doubt on the source of origin of FFB (certified or non certificate). In such event, the FFB will be classified as a non-certified source.

**Compliance status: Full Compliance**
3. Records Keeping

Findings:
The organization has established a mechanism for control and maintenance of the data and document used in production process, as stated on SOP BOPP-SC/record/001 dated April 25, 2014. All records related to certified sustainable palm oil (CSPO) & certified sustainable palm kernel (CSPK) products will be maintained for 5 years.

The mill has records balance for all receipts of RSPO certified FFB and delivery CPO on daily basis. The material balance includes information about incoming FFB from company’s estate and outgrower, FFB produced, CPO result including OER, PK result including KER, product dispatch and balance product in the storage tank including the mass balance percentage, included information about PK production from certified FFB.

All volumes of palm oil that are delivered are deducted from the material accounting system according to actual daily conversion rate. The material balance can show deliver product sales from a positive stock. The company has mechanism to handle non conforming product, in the event that non certified fruit is received and labeled as certified fruit, the mill will make amendments to the mass balance receiving file. The amount of non certified fruit received as certified must be moved in the mass balance file from the certified column into the non certified column with the appropriate notes being made.

The mill will indicate product name and supply chain model in Weigh Bridge Document, including information about RSPO certificate number as stated on SOP BOPP-SC/MB/001 is explain about how to put supply chain model used in trade documents such Main Delivery Order, Weigh Bridge Slip, Delivery Order. All certified CPO will be transferred to Wilmar Africa's refinery in Tema.

There is no outsourced process at the mill. The mill’s product, i.e. CPO is internally processed at the company’s location, and only palm kernel is processed by a third party.

Compliance status: Full Compliance.

4. Sales and Good Out

Findings:
The sales and marketing activities for certified and non certified CPO and PK are handled by finance department BOPP payment would be settled at corporate level. All certified and non certified CPO will be delivered to Wilmar Africa Ltd refinery at Tema. BOPP Mill would pre-determine and manage the dispatch of certified and non certified products to the refinery, based on stock position.

The sales and goods out mechanism of the company are described in their procedure of sales of palm oil. Records of all sold RSPO certified materials are recorded in material balance sheet.

All documents related product dispatch sales invoice documents to PT Wilmar Africa and other customer are:
- Weigh bridge ticket,
- Date of issuing place of weighbridge ticket
- Vehicle name, vehicle time in and out
- Name of driver
- Name of product
- Quantity of product
- Gross & tare weight of product
- Name of Buyer and adress
- Name and signature of weighbridge
- Approval by mill manager or mill enginer

However, the sales invoices and weighbridge tickets issued for RSPO certified products delivered currently do not include information on the applied supply chain model and reference to transport documentation. This is raised as non conformity.

Compliance status: Non Compliance
Non-conformance 2014-04 of 04 (Major non-conformity):
The sales invoices and weighbridge tickets issued for RSPO certified products delivered currently do not include information on the applied supply chain model and reference to transport documentation.
5. Training

Findings:

There is training evidence for SCCS awareness for Mill staff manager level such as attendance list, training was conducted on May 01, 2013, all related staff was involved in that training. Evidence of training: Minutes meeting SCCS workshop for employees working with Critical control Point. BOPP also carried out training on the mill's SOPs for Supply Chain and Traceability on 1 April 2013, as seen from the attendance record 'Training on RSPO Supply Chain & Traceability - Mass Balane Model' which included 10 participants including technical clerks, weighbridge clerk, technical supervisor, estate clerk, laboratory technician and OPF supervisor. The training was implemented by the mill maintenance manager/acting mill manager. The effectiveness of training result should be monitored during next audit after SCCS fully implemented in BOPP palm Oil mill.

Compliance status: Compliance with observation

6. Claims

Findings:

The company has specific SOP for making claims regarding the use of or support of RSPO certified oil palm products product according RSPO communication and claims. The implementation of SOP is after company get SCCS certification.

Compliance status: Full Compliance

3.2. Identified Non-conformances, Corrective Actions Taken and Auditors Conclusions

A total of 4 nonconformances were identified during the main certification assessment. These consisted of 3 major non-conformities according to RSPO P & C and 1 major non-conformity according to RSPO SCCS. For the major non-conformances, the company has taken the necessary corrective action to close these non-conformances within 60 days of completion of the assessment, and this was verified by the audit team through checks of documents submitted by the company. A summary of all identified non-conformances, corrective actions taken and auditor conclusions is as below:

**Criterion 4.4. (Major indicator 1): Apply to Water Resources Commission (WRC) to ensure that the implemented Water Management Plan is in line with WRC and EPA standards**

**Non-conformance 2014 -01 of 04 (Major non-conformity):**

1. BOPP has water use permit with permit no. BOPPID217/13 from the Water Resources Commission, the permit valid for 3 years starting from January 1, 2013 to December 31, 2015. According to the permit the company is allowed to use 240,000m$^3$ per annum for domestic, irrigation and industrial purposes.

   It was sighted in the company's water consumption report, the total water consumption at BOPP for year 2011 was 259,840m$^3$, in year 2012 was 258,880 m$^3$, and in year 2013 was 258,880m$^3$. That is mean BOPP has water consumption more than required limit and they commitment about water management plan.

2. For all water consumed, BOPP has to pay retribution with amount GH¢ 0.003 per m$^3$. The last payment document for water consumption is 31st May 2012, this is for 1st and 4th quarter of year 2012 period. There is no evidence for year 2013 payment.

3. The company conducts daily water testing internally and monthly water testing by external laboratory i.e. Ghana Water Company Limited water Examination Laboratory. According to the analysis reports for analyses that were conducted in September 2013, November 2013, and March 2014 some water parameters had exceeded the government standard such as residual chlorine, pH, total dissolved solids. It was also recommended by the laboratory to increase the defined standard of level of residual chlorine from <0.10mg/l (current condition) to >0.1 mg/l. There is no evidence that company has taken action to follow up on the recommendation from the laboratory result.
Correction:
1. Benso has written to inform the WRC of the occurrence. The WRC visited the site for field verification on 13th May 2014. The WRC has written to inform BOPP that they will revise the estimated annual consumption and on the basis of that re-issue a new permit. The WRC also states that the current permit is still valid.
2. BOPP has written to accept the terms and further requested for the amount to be paid for the new permit. To complete the revision of the BOPP Water Management Plan to reflect the actuals being observed when the WRC has recalculated the estimated annual consumption.
3. The recommendations of the first quarter of 2014 domestic/potable water testing have been implemented and the same for future domestic/potable water testing results

Corrective Action:
1. Monthly monitoring/reckoning and reporting of actual consumption to the Water resources Commission has been be instituted. Over-consumption, if any, will be paid within the first quarter of the ensuing year. Annual review of the Water Management Plan will be instituted.
2. A specific SSOP responsive to recommendations from the external laboratory to be developed for use. A positive assurance note to be completed on the status of compliance with water quality standards to be issued quarterly apart from the daily corrective actions which will also be documented

Auditor Conclusions: Closed

Verification Results:
1. Sighted document evidence related to WRC visit to BOPP on May 13, 2014. There is correspondence with WRC regarding statement that current permit is still valid until WRC replaces it. Newspaper publication about BOPP water management program is in good standing and revised water management plan. Evidence of the correction is in the domestic water quality testing from Ghana Water Company limited.
2. There is a letter from water resources commission No. ref: WRC/ABO/BOPP/14/02 dated May 19, 2014. After the WRC team visited to BOPP on May 14, 2014 decided that for annual raw water abstractions will be recalculated and a new permit will be prepared. The new permit will however take effect from January 1, 2013 as pertains in the existing permit. The existing permit is still be deemed valid until its replacement. There is a letter issued by BOPP asking for the total price to be paid for new permit, but no information provided yet from the WRC until now. This will be checked during surveillance audit.
3. The company provides document water quality testing result for parameter residual chlorine and pH. The action taken by BOPP are
   - The sodium carbonate solution closing pump setting was increased and a sample was checked for pH and the result was 7.57
   - The calcium hypochlorite solution tank closing pump setting was increase and test was done on a sample of water and the result was 2.5 ppm
BOPP also provided a copy of documented new guideline for water quality parameter from Ghana water company limited, the new guideline stated that parameter for pH is between 6.5 to 8.5 and Residual Chlorine is between 2 to 2.5 ppm, which means that the current water quality testing results meet the requirements.

Criterion 5.1 (Major indicator 1): Aspects of plantation and mill management, including replanting, that have environmental impacts are identified, and plans to mitigate the negative impacts and promote the positive ones are made, implemented and monitored, to demonstrate continuous improvement.
Non-conformance 2014-02 of 04 (Major non-conformity):
1) The documented Environmental Impact Assessment of BOPP does not adequately cover impacts related the smallholder scheme and there is no evidence sighted of an impacts assessment done with the participation of scheme smallholders which includes all the scheme smallholdings and sets out appropriate management planning and operational procedures for each impact identified which requires changes in current practice.
2) Due to lack of impacts assessment for scheme smallholders, BOPP has not yet developed a timetable for the implementation of required actions, which are monitored to demonstrate continuous improvement with consideration of the requirements of CR5.1 for scheme smallholders.
**Correction:**
A revised EMP has been produced with the involvement of the smallholder farmers as stakeholders. This EMP is specifically for the Estate and Smallholder divisions.

**Corrective Action:**
1) As now required by the EPA of Ghana, this EMP will be revised every three years to re-apply for permit renewal and also when necessitated by changes in operational factors and or conditions.
2) The management plan (timetable of implementation of required actions) will be monitored.

**Auditor Conclusions: Closed**

**Verification Results:**
The company provided a revised environment management plan, it is determined on the document that activities in smallholder area are similar with the activities implemented within the nucleus estate, therefore the impacts to the environmental will same page 19 of EPA. It is stated on page 30 description of environmental management plan from smallholder activities which evidence participation of the smallholder representative as seen on minutes meeting and attendance list provided to the audit team.

**Criterion 5.6. (Major indicator 1): A register and assessment of all polluting activities must be conducted, including gaseous emissions, particulate/soot emissions and effluent (see also criterion 4.4). Significant pollutants and emissions must be identified and plans to reduce them implemented.**

**Non-conformance 2014-03 of 04 (Major non-conformity):**
The company has not identified the GHG emissions due to methane from the palm oil mill effluent pond since this is the biggest GHG emission source, and the company also has no plan to reduce the GHG emission from the effluent pond.

**Correction:**
GHG, especially methane has been identified and included in the revised EMP (Estate & Smallholder divisions) and as an appendix to the Palm oil mill’s management plan.

**Corrective Action:**
To monitor the implementation of the mitigation plan for GHG reduction.
The company has to identify (periodically) any other potential GHG emissions generated from plantation and mill activities and included on the EMP.

**Auditor Conclusions: Closed**

**Completion date: May 21, 2014**

**Evidence of verification:**
BOPP provided a copy of document “Measures to reduce methane gas emissions”. Methane gas treated as pollutant. There are 6 action plans will be taken within 6 years starting from year 2014 to 2020 i.e.:
1. Reduction in effluent volume per ton FFB milled from 0.8m³ in year 2014 to be reduced gradually by 0.05m³ every year.
2. Continue to use effluent for land application, by the end of year 2017, total land application area will be increased to 30 ha and 100% use of effluent for land application will be ensured from 2018 to 2020
3. Negotiate with EPA for new effluent quality parameter for land application to be revised to 5000ppm.
4. Increase the renewable energy /total energy percentage starting from 60% in year 2014, to be increased gradually 5% every year.
5. Undertake an annual tree planting exercise from year 2014 until 2020
6. Install a plant for methane capture from effluent pond by year 2019 (feasibility study to be done in year 2018).

The implementation of all planning will be verified during surveillance audit.

**RSPO - SCCS E.4 Criterion : E.4.1 The facility shall ensure that all sales invoices issued for RSPO certified products delivered include the following information:**
a) The name and address of the buyer;
b) The date on which the invoice was issued;
c) A description of the product, including the applicable supply chain model (Segregated or Mass Balance)
d) The quantity of the products delivered;
e) Reference to related transport documentation.

Non-conformance 2014-04 of 04 (Major non-conformity):
The sales invoices and weighbridge tickets issued for RSPO certified products delivered currently do not include information on the applied supply chain model and reference to transport documentation

Correction:
The weighbridge software is linked to Benso SAP which provides a complete enterprise management system for our entire operations. Sales invoices and weighbridge ticket issued for RSPO certified product will be stamped after certificate issued.

Corrective Action:
To begin stamping the weighbridge tickets when the RSPO certification number is ready.

Auditor Conclusions: Closed.
Completion Date: May 21, 2014

Evidence of verification:
Company provide format of wet stamp to be used on the sales invoice and weighbridge ticket after RSPO certificate awarded such as:

3.3 Noteworthy Positive Components

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>Very good cooperation of the company staff and commitment to comply with RSPO requirements is evident</td>
</tr>
<tr>
<td>1.1.</td>
<td>Fast retrieval of requested documents, which indicates a good records keeping system</td>
</tr>
<tr>
<td>4.2</td>
<td>Soil conservation program on land slope area by using terracing and legume cover crop during land preparation for replanting program is good. Good terracing method especially to control rain water.</td>
</tr>
<tr>
<td>4.4.</td>
<td>Letter of Appreciation to General Manager B.O.P.P Limited from Benso Electoral Area (Office of the Assembly Member) written on behalf of the Chief and the people of Benso Electoral Area to express their profound gratitude for providing the needed materials to repair the road from Benso to Amantin when it was unmotorable was positively evident.</td>
</tr>
<tr>
<td>4.7</td>
<td>Comprehensive risk assessment in terms of inventories of locations, inventory of processing equipment, inventory of auxiliary equipment, inventory of maintenance tasks</td>
</tr>
<tr>
<td>4.7</td>
<td>Frequent safety talks were conducted to create awareness and foster good communications among workers were commendable.</td>
</tr>
</tbody>
</table>
5.2 Good HCV assessment document, including the management and monitoring program. Program to educate awareness of local people regarding company’s HCV program through Radio Station is very good.

3.4 Issues Raised by Stakeholders and Findings Pertaining to Issues

A) Issues Raised during Stakeholder Consultation Meeting

<table>
<thead>
<tr>
<th>No.</th>
<th>Issues Raised</th>
<th>Stake-holder</th>
<th>Management Response</th>
<th>Audit Verification</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Will there be any follow-up after certification? Will TUV visit the GH-NI working group?</td>
<td>Ofosu – Ghana University</td>
<td>No response required</td>
<td>The audit team explained the surveillance audit process to the stakeholder, and that TUV is not involved in the GH-NI working group.</td>
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<tr>
<td>2.</td>
<td>The new national interpretation for GH-NI has been submitted to RSPO and currently under stakeholder review</td>
<td>Rosemary – Solidaridad</td>
<td>No response required</td>
<td>No verification required</td>
</tr>
<tr>
<td>3.</td>
<td>1) In Ghana, they have Factories, Offices and Shop Act 328. The factory inspection department checks for compliance to this act, including building drawings and application by the company. The department issues an annual certificate on the 1st of each year, the company. All factories need to register to the department, including their machinery is certified. Certification of machinery is done by surveyor engineers which are approved by the factories inspection department. Sometimes the Factory Inspectorate does training for the workers, at least once a year. 2) Medical surveillance should be done for all workers working in hazardous conditions, but no specific regulations on this. 3) There is no legal requirement for companies to have safety officers but it is recommended. 4) Accident reports must be submitted for major accidents (&gt;3 days medical leave required) within 24 hours. No requirement for annual summary of accidents that occurred. 5) No major legal non-compliances for BOPP.</td>
<td>Ben Yaw Frimpong – Dept. of Factory Inspectorate</td>
<td>1) Correct 2) BOPP is complying with medical surveillance for employees working with hazardous materials (annual schedule) 3) BOPP has an appointed officer for SHE (2 persons – A Manager and a Supervisor) 4) Accident records are discussed when the factories inspector comes/visits BOPP for inspection. From now the reports of accident will be sent ahead of time. The most resent accident has just been reported to the Factories Inspector 5) Correct</td>
<td>Confirmed during audit that no evidence of legal non-compliances related to OSH were found.</td>
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<tr>
<td>4.</td>
<td>1) The Environmental Protection Agency checks compliance of companies to the</td>
<td>Douglas Asuako - Ferkah - EPA</td>
<td>1) Correct</td>
<td>1) BOPP has an Environmental Management Plan dated August 2012 and a valid.</td>
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<tr>
<td>2)</td>
<td>BOPP has a valid environmental permit expiring Oct 2014.</td>
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<tr>
<td>3)</td>
<td>EPA has guidelines for effluent water quality under national Environmental Quality Guidelines. Effluent quality parameters for BOPP were not met in 2012. The mill provides monthly air quality and effluent quality and waste generation reports.</td>
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<td></td>
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<tr>
<td>4)</td>
<td>BOPP mill is doing land application and EPA permit covers this.</td>
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<td>5)</td>
<td>The mill already has a licensed company to collect waste oil.</td>
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<tr>
<td>6)</td>
<td>EPA does grading of company. BOPP achieved overall rating of ‘orange’ which is satisfactory. BOPP achieved ‘blue’ (good) for legal compliances and hazardous waste management and ‘orange’ for non-toxic release, community complaints and CSR was ‘orange’. The company had complaints which they were able to resolve. In the whole country, only two manufacturing companies have achieved ‘orange’ rating.</td>
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</tr>
</tbody>
</table>

Some pending issues found at BOPP are as follows:
- BOPP started construction of new effluent ponds without consulting with EPA. EPA did inspection (compliance monitoring audit) in December 2013 issued letter in January 2014 requiring the ponds to undergo preliminary environmental assessment (PEA) report which should have done BOPP has not submitted the PEA report yet - BOPP has several concessions without plantation permits. EPA issued letter on 13 March 2014 requiring BOPP to do Environmental Management Plan for these concessions.

BOPP acknowledged the situation and applied for a permit (ref to letters between BOPP and EPA attached). Application forms were completed and submitted to EPA. Processing fees have been paid. EMP to be submitted as the final step before EPA issues permit. No deadlines have been given by EPA for the new ponds but BOPP is committed to submitting the EMP by end of May, 2014.

1) It was seen at the mill that 3 new effluent ponds had been recently constructed and being filled. BOPP responded in a letter dated 3 December 2013 that the company has taken note of this non-conformance and started the process to obtain the permit for the effluent ponds.
2) Sighted letter from EPA dated 12 March stating that the EPA has noted with concern the continuous operation of the plantation without an Environmental Permit, and BOPP is required submit 8 copies of draft EMP to the Agency by 16 May 2014.

Douglas Asuako - Ferkah - EPA
BOPP has the Plantation (1) and Palm Oil Mill (not several concessions). EPA hitherto issued one permit based on one EMP (combining Mill and Plantation) for several years. Only in December 2012 that EPA called for a meeting to discuss Safety/Environment aspects of Plantation/Agriculture. Bopp was represented in that meeting by the Estate Manager. EPA informed us they want separate permits, going forward. We obliged. We took the forms, completed with supporting documents and submitted (ref letters attached). EPA remained silent on the way forward until BOPP received a letter dated 12th March asking for the EMP for the Plantation latest by 16th May, 2014. BOPP responded on 30th April that BOPP will comply (copy attached).

The company management is aware of the requirements to submit EMP for the plantation and new effluent ponds and is in progress to submit the required documents. BOPP has completed the required forms for application of the environmental permits and draft EMPs are being prepared. As the company is aware of these noncompliances and already in progress to close this issue, this was raised as an observation.

6. 1) Solidaridad has requested EPA to review the environmental quality parameters as the standards are too high. 2) BOPP has assisted Golden Star Oil Palm Plantations (GSOPP) a lot as they are implementing a smallholder model and require lots of support 3) BOPP is an active member of the Ghana National Working Group 4) Solidaridad is involved in the training of smallholders and ensuring they comply with the RSPO requirements and providing support to improve their yields. Also started working with independent smallholders. BOPP is providing good market access to the independent smallholders as well, which is good for the local communi-

Rosemary – Solidaridad 1) Correct 2) Correct 3) Correct 4) Correct

Several water quality parameters such as pH and Residual Chlorine were found out of standard. This is raised as nonconformity during this audit, the company has taken action as explained on the report above.
7. Golden Star Oil Palm Plantations (GSOPP) sells their FFB to BOPP mill and BOP provides training and support. GSOPP has no issues with the BOPP.

| 7. | Golden Star Oil Palm Plantations (GSOPP) sells their FFB to BOPP mill and BOP provides training and support. GSOPP has no issues with the BOPP. | Golden Star Oil Palm Plantations (GSOPP) | Correct | No verification required |

8. 1) Proforest did a baseline assessment for BOPP in year 2007, when number of non-compliances raised was high, but now has reduced significantly.  
2) Only 5 major oil palm plantation companies in Ghana.  
3) Proforest did a HCV assessment for BOPP. There are 2 forest reserves nearby BOPP, the company shares a direct boundary with one of the reserves. The Forestry Commission recommended to established a buffer zone with reserve boundary.  
4) The company's HCVs include the African Green Parrot (threatened species) which eats oil palm fruit.  
5) The company has most likely completed delineation of their river buffer zones by now, but unsure of the status.  
6) No HCV 5 areas identified in BOPP areas, but there was a HCV 6 area, a shrine, which was moved to the estate boundary.

| 8. | Proforest did a baseline assessment for BOPP in year 2007, when number of non-compliances raised was high, but now has reduced significantly. | Isaac Abban-Mensah – Proforest | 1)Correct | The HCV document made by Pro Forest. Information about present HCV are clearly determined on the document. Information abput african Green Parrot has been included on the HCV document. It was checked during onsite company delineated almost all riparian river with red and yellow paint. Differen estate has different color. Identified HCV 6, Shiren Benso village are clearly identified and demarcated with plantation road, the condition are well maintained. |
| 8. | Only 5 major oil palm plantation companies in Ghana. | 2)Correct |  |
| 8. | Proforest did a HCV assessment for BOPP. There are 2 forest reserves nearby BOPP, the company shares a direct boundary with one of the reserves. The Forestry Commission recommended to established a buffer zone with reserve boundary. | 3)Correct |  |
| 8. | The company's HCVs include the African Green Parrot (threatened species) which eats oil palm fruit. | 4)Correct |  |
| 8. | The company has most likely completed delineation of their river buffer zones by now, but unsure of the status. | 5)Correct |  |
| 8. | No HCV 5 areas identified in BOPP areas, but there was a HCV 6 area, a shrine, which was moved to the estate boundary. | 6)Correct |  |

9. 1) BABBSA smallholder scheme was started in 1985 – Phase 1, 1996 – Phase. Each smallholder takes care of 4 hectares. Initially the scheme had many problems with BOPP in terms of pricing, etc. Currently the company has set up a pricing committee, now farmers are doing well. The smallholder scheme covers 1673ha. Smallholders have been trained on RSPO requirements. Most smallholders work on their own land, but for aged smallholders, the company hires contracted workers for them.

| 9. | BABBSA smallholder scheme was started in 1985 – Phase 1, 1996 – Phase. | Fifi Ampong – General Secretary Scheme (BABBSA) Smallholders Association | 1)Pricing was according to GOPDA formular of 10% of CPO price. Farmers representatives have been engaged on this, more positively recently agreed. More than 50% of farmers do not/cannot do the farm work anymore. BOPP gets contractors to do the work and pre-pays. Deductions are made when paing the farmers. | According to information from smallholder pricing was informed by GOPDA. The company will inform regularly and payment process according to the information recieved. There is no more land dispute in BOPP, smallholder scheme is part of conflict resolution mechanism. |
| 9. | Each smallholder takes care of 4 hectares. Initially the scheme had many problems with BOPP in terms of pricing, etc. Currently the company has set up a pricing committee, now farmers are doing well. The smallholder scheme covers 1673ha. Smallholders have been trained on RSPO requirements. Most smallholders work on their own land, but for aged smallholders, the company hires contracted workers for them. | 2)Yes, Government acquired the land under Public interest and entered into joint venture with UACI. Compensation was paid in 2004 including |  |  
| 9. | The government previously took some the community land for BOPP, and this created an issue with the local community, but that issue was resolved. It occurred before the company was acquired by Wilmar. There are |  |  |  
| 9. | The government previously took some the community land for BOPP, and this created an issue with the local community, but that issue was resolved. It occurred before the company was acquired by Wilmar. There are | 2)Yes, Government acquired the land under Public interest and entered into joint venture with UACI. Compensation was paid in 2004 including |  |  

QMF: RSPO-007a-13(Rev.0)
no more land disputes with local communities. The land was leased by the government and the lease lasts 7 years.

10. 1) Conducted research for the company to use EFB and POME as compost. The company has cut down use of inorganic fertilizers by 35% through composting.
2) The company wanted to introduce a new herbicide and the university conducted a trial for the herbicide and found it be effective and complies with EPA regulations.
3) BOPP has been recommendend to carry out planting of Mucuna bracteata to improve soil conditions due to the drought season.
4) The company is not using paraquat as it is banned in Ghana.

11. EPA has a list of registered pesticides, but not requirements for license to purchase controlled pesticides. The company provides a report on chemicals used by the mill, but not the estate (as the estate does not have their plantation permit yet).

12. There is a National Minimum Wage, about 5 cedi per day (unsure of the rate).

13. BOPP's CSR activities has improved, especially since the company was taken over by Wilmar and the community is on good terms with the company. Activities include establishing the school, providing scholarships, maintaining roads.

14. BOPP has not denied any requests made by Benso Village. Last request was for improvement of roads.

B) Issues Raised during Stakeholder Interviews On-site

<table>
<thead>
<tr>
<th>Issue</th>
<th>Verification</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Verify in the field that the company is no longer using EFB and POME for composting. EFB is being applied directly to the field for mulching and POME is only used for land application.</td>
<td>Correct</td>
<td>The agrochemicals used by the company were checked and confirmed to be on the EPA’s list of registered pesticides. The list of chemicals used by the company is also included in the company’s Environmental Management Plan dated August 2012. However, the company is currently preparing a separate EMP for estate activities only as required by the EPA.</td>
</tr>
<tr>
<td>2. The plantation is currently mainly using Glyphosate.</td>
<td>Correct</td>
<td>It was confirmed that the company complies with the minimum wage requirements.</td>
</tr>
<tr>
<td>3. The company is mainly planting perenia and not mucuna as the price of the latter is significantly higher than the former.</td>
<td>Correct</td>
<td>It was confirmed that the company provides good facility to their workers and their family, Information was stated on the report CR 6.5.</td>
</tr>
<tr>
<td>4. It was confirmed that the company is not applying paraquat.</td>
<td>Correct</td>
<td>Verified onsite that BOPP provides good facility to their workers and their family, Information was stated on the report CR 6.5.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Issue</th>
<th>Verification</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Correct</td>
<td>BOPP has listed all chemicals used – mill and plantation in the EMP submitted to EPA. BOPP has the most recent list of EPA approved chemicals (bought).</td>
<td>It was confirmed that the company complies with the minimum wage requirements.</td>
</tr>
<tr>
<td>2) Correct</td>
<td>BOPP has listed all chemicals used – mill and plantation in the EMP submitted to EPA. BOPP has the most recent list of EPA approved chemicals (bought).</td>
<td>It was confirmed that the company complies with the minimum wage requirements.</td>
</tr>
<tr>
<td>3) Correct but later found not be a priority since the existing leguminous cover grows naturally and is adopted.</td>
<td>Correct</td>
<td>Verified onsite that BOPP provides good facility to their workers and their family, Information was stated on the report CR 6.5.</td>
</tr>
<tr>
<td>4) Correct</td>
<td>BOPP has listed all chemicals used – mill and plantation in the EMP submitted to EPA. BOPP has the most recent list of EPA approved chemicals (bought).</td>
<td>It was confirmed that the company complies with the minimum wage requirements.</td>
</tr>
<tr>
<td>No.</td>
<td>Issues Raised</td>
<td>Management Response</td>
</tr>
<tr>
<td>-----</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>1.</td>
<td>It is requested that the company provides special scholarship for family members of smallholders</td>
<td>The request will be evaluated among other ways the company is already helping the smallholder farmers e.g free road maintenance, free pest &amp; disease monitoring and control, fertiliser given on credit etc.</td>
</tr>
<tr>
<td>2.</td>
<td>It is requested that the company that the smallholders are still provided with a plot of land to manage and earn from when their plot is replanted, as it was informed that upon replanting, their plot would be taken back by the company.</td>
<td>This will be decided in consultation with the Chief and Elders of the Communities some 5 years to replanting</td>
</tr>
<tr>
<td>3.</td>
<td>Wilmar is better than Unilever in terms of responding to requests from the local communities</td>
<td>This shows how people have short memory. Unilever introduced the scholarship scheme, the smallholder scheme, provided several public toilets, repaired the mail road used by all the villages to Takoradi, Constructed the 30 kilometer high tension power line from Apowa to Bopp (which some of them now get power from), opened up the BOPP clinic and school for use by the communities, and many more. It is understandable, though, that some 5 years before takeover by Wilmar, the company’s heavy road machinery were not replaced as they became unsearchable and expenditure was generally under tight control. For this reason, it was not easy to hire machines to deal with their requests. It is also true that Wilmar, as a matter of course, needed to do certain things in continuation from where Unilever left off and to get the necessary acceptance. This has worked well.</td>
</tr>
<tr>
<td>4.</td>
<td>Please complete construction of the public toilets at Ebusem village as soon as possible</td>
<td>This community submitted two projects. First is a borehole for drinking water and second is a six seater public toilet. In their scheme of things the borehole is of first priority and that is what is on record. We would engage them again to reconfirm the prioritisation and then plan for 2015.</td>
</tr>
</tbody>
</table>
3.5 Acknowledgements of Internal Responsibility and Formal Sign-Off by Client

It is acknowledged that the assessment visit was carried out as described in this report and we accept the assessment findings and report content.

Signed on behalf of Benso Oil Palm Plantation Ltd.

Samuel Avaala
Estate Manager
Date: 5 September, 2014

Signed on behalf of PT TUV Rheinland Indonesia

Dian S. Soeminta
Lead Auditor
Date: 19 June, 2014
APPENDICES

Appendix 1: Details of Certificate


Certificate Registr. No. 824 502 14004

PT TUV Rheinland Indonesia certifies:

Certificate Holder: Benso Oil Palm Plantation Ltd.
Adum Banso Estate, P.O.BOX 470,
Takoradi, Ghana, West Africa
RSPO Member No. 2-0017-05-000-00

And its supply base according to the annex.

Scope: Palm Oil Production, Palm Kernel Production and Plantation Management System

An audit was performed, Report No. 82450214004. Proof has been furnished that the requirements according to RSPO Principles & Criteria for Sustainable Palm Oil: 2007; Ghana National Interpretation: 2011 are fulfilled.

The due date for all future audits is 24-06.(dd.mm)

Validity: The certificate is valid from 24-08-2014 until 23-08-2019

GPS locations of processing units covered in scope:

CPO Tonnage Total Productions*: 17,554 tonnes
PK Tonnage Total Productions*: 4,406 tonnes
Company Nucleus Estates FFB Tonnages*: 41,481 tonnes
Scheme Smallholder FFB Tonnages* 23,451 tonnes
Sub-total certified FFB Tonnages* 64,932 tonnes
FFB Tonnages from other sources*: 24,297 tonnes
CPO Tonnage claimed for certification: 12,772 tonnes
PK Tonnage claimed for certification: 3,207 tonnes

*Based on year 2013 total production
## Appendix 2: Certification Audit Plan

<table>
<thead>
<tr>
<th>Date / Time (1)</th>
<th>Organizational Unit and Processes</th>
<th>Auditor / Abbrev.</th>
<th>Interviewee</th>
<th>Procedure - EM/QM Element - Standard Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sunday, 27 April 2014</strong></td>
<td>All auditors travel from Malaysia to Indonesia to Accra</td>
<td>Dian S. Soeminta (DSS), Fadli (FA), Carol Ng (CN), Suniljit Singh (SS)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Monday, 28 April 2014 – Stakeholder Consultation Meeting**

<table>
<thead>
<tr>
<th>Date / Time (1)</th>
<th>Organizational Unit and Processes</th>
<th>Auditor / Abbrev.</th>
<th>Interviewee</th>
<th>Procedure - EM/QM Element - Standard Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>09.00-10.00</td>
<td>Arrival at BOPP Management Clubhouse and preparation for stakeholder consultation meeting</td>
<td></td>
<td>Stakeholders (BOPP management should not be present)</td>
<td></td>
</tr>
<tr>
<td>10.00-12.30</td>
<td>Stakeholder consultation meeting BOPP Management Clubhouse, Adum Banso Estate, Mpohor District</td>
<td>All auditors</td>
<td>Stakeholders (BOPP management should not be present)</td>
<td></td>
</tr>
<tr>
<td>12.30-13.30</td>
<td>Break and lunch Travel to BOPP Mill</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13.30-14.30</td>
<td>Opening Meeting at BOPP Mill • Introduction by TUV audit leader. • Introduction / Presentation of company background and source of FFB by respective managers</td>
<td>All Auditors</td>
<td>Top management for BOPP</td>
<td></td>
</tr>
</tbody>
</table>

**Start audit for BOPP Mill**

<table>
<thead>
<tr>
<th>Date / Time (1)</th>
<th>Organizational Unit and Processes</th>
<th>Auditor / Abbrev.</th>
<th>Interviewee</th>
<th>Procedure - EM/QM Element - Standard Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.30-18.00</td>
<td>Legal documentation check (licenses, permits, etc) <strong>Economic Issue &amp; Legal Documentation for BOPP Mill</strong> Document review.</td>
<td>DSS BOPP Mill Manager</td>
<td>RSPO Principles &amp; Criteria GH-NI</td>
<td></td>
</tr>
<tr>
<td>14.30 – 18.00</td>
<td><strong>Environmental &amp; OSH – BOPP Mill</strong> • Mill inspection • Workshops. • Stores. • POME application. • Document review.</td>
<td>CN &amp; SS BOPP mill representative</td>
<td>Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 8</td>
<td></td>
</tr>
<tr>
<td>14.30 – 18.00</td>
<td><strong>Social Issues – Adela Mill</strong> • Mill inspection • Worker • Document review.</td>
<td>FA BOPP mill representative</td>
<td>Principle 2 Principle 6 Principle 8</td>
<td></td>
</tr>
<tr>
<td>18:00</td>
<td><strong>End of Day 1</strong></td>
<td>All Auditor</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Tuesday, 29 April 2014, BOPP Estate (Nucleus)**

<table>
<thead>
<tr>
<th>Date / Time (1)</th>
<th>Organizational Unit and Processes</th>
<th>Auditor / Abbrev.</th>
<th>Interviewee</th>
<th>Procedure - EM/QM Element - Standard Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>09.00</td>
<td>Document check at estate office</td>
<td>All Auditor</td>
<td>Top Manager</td>
<td>All principles</td>
</tr>
<tr>
<td>Date / Time</td>
<td>Organizational Unit and Processes</td>
<td>Auditor / Abbrev.</td>
<td>Interviewee</td>
<td>Procedure - EM/QM Element - Standard Chapter</td>
</tr>
<tr>
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<td>---------------------------------------------</td>
</tr>
<tr>
<td>10.00</td>
<td></td>
<td>ditors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.00-12.30</td>
<td>Estate site visit – Environment, HCV areas, best practices</td>
<td>DSS</td>
<td>Estate management representative</td>
<td>Principle 2</td>
</tr>
<tr>
<td></td>
<td>• Field operations.</td>
<td></td>
<td></td>
<td>Principle 3</td>
</tr>
<tr>
<td></td>
<td>• Worker interviews.</td>
<td></td>
<td></td>
<td>Principle 4</td>
</tr>
<tr>
<td></td>
<td>• Riparian zones.</td>
<td></td>
<td></td>
<td>Principle 5</td>
</tr>
<tr>
<td></td>
<td>• HCV areas</td>
<td></td>
<td></td>
<td>Principle 7</td>
</tr>
<tr>
<td></td>
<td>• Boundary stones</td>
<td></td>
<td></td>
<td>Principle 8</td>
</tr>
<tr>
<td></td>
<td>• Peat soils &amp; other marginal soils</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.00-12.30</td>
<td>Estate site visit – Environment, OSH</td>
<td>CN and SS</td>
<td>Estate management representative</td>
<td>Principle 2</td>
</tr>
<tr>
<td></td>
<td>• Field operations.</td>
<td></td>
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<td>Principle 3</td>
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<td></td>
<td>• Worker interviews.</td>
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<td>Principle 4</td>
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<td></td>
<td>• Chemical stores</td>
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<td>Principle 5</td>
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<td></td>
<td>• Workshop</td>
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<td>Principle 7</td>
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<td></td>
<td>• Waste management</td>
<td></td>
<td></td>
<td>Principle 8</td>
</tr>
<tr>
<td>10.00-12.30</td>
<td>Site visit - Social issues</td>
<td>FA</td>
<td>Estate management representative</td>
<td>Principle 1</td>
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<tr>
<td></td>
<td>• Housing.</td>
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<td>Principle 2</td>
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<td></td>
<td>• Clinic</td>
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<td>Principle 3</td>
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<td></td>
<td>• Schools.</td>
<td></td>
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<td>Principle 4</td>
</tr>
<tr>
<td></td>
<td>• Local communities</td>
<td></td>
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<td>Principle 5</td>
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<td>Principle 8</td>
</tr>
<tr>
<td>12.30-13.30</td>
<td>Break and Lunch</td>
<td>All Auditors</td>
<td></td>
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<tr>
<td>13.30-18.00</td>
<td>Document checks at estate office</td>
<td>All Auditors</td>
<td></td>
<td>Principle 1</td>
</tr>
<tr>
<td></td>
<td>• all aspects</td>
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<td>Principle 2</td>
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<td>Principle 8</td>
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<tr>
<td>18.00</td>
<td>End of 2nd day audit</td>
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**Wednesday, 30 April 2014, BOPP Smallholder**

<table>
<thead>
<tr>
<th>Date / Time</th>
<th>Organizational Unit and Processes</th>
<th>Auditor / Abbrev.</th>
<th>Interviewee</th>
<th>Procedure - EM/QM Element - Standard Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>09.00-10.00</td>
<td>Document check for smallholder estate</td>
<td>All Auditors</td>
<td>Top Management &amp; Related Managers</td>
<td>All principles</td>
</tr>
<tr>
<td>10.00-12.30</td>
<td>Estate site visit – Environment, HCV areas, best practices</td>
<td>DSS</td>
<td>Group management representative, smallholders</td>
<td>Principle 2</td>
</tr>
<tr>
<td></td>
<td>• Field operations.</td>
<td></td>
<td></td>
<td>Principle 3</td>
</tr>
<tr>
<td></td>
<td>• Worker interviews.</td>
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<td>Principle 4</td>
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<td></td>
<td>• Riparian zones.</td>
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<td>Principle 5</td>
</tr>
<tr>
<td></td>
<td>• HCV areas</td>
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<td>Principle 7</td>
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<td>• Boundary stones</td>
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<td></td>
<td>• Peat soils &amp; other marginal soils</td>
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<tr>
<td>10.00-12.30</td>
<td>Estate site visit – Environment, OSH</td>
<td>CN and SS</td>
<td>Group management representative, smallholders</td>
<td>Principle 2</td>
</tr>
<tr>
<td></td>
<td>• Field operations.</td>
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<td>Principle 3</td>
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<td></td>
<td>• Worker interviews.</td>
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<td>• Chemical stores</td>
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<td>• Workshop</td>
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<td></td>
<td>• Waste management</td>
<td></td>
<td></td>
<td>Principle 8</td>
</tr>
</tbody>
</table>
RSPO Certification Assessment Report  
- Benso Oil Palm Plantation Limited (BOPP) Palm Oil Mill –  
Takoradi, Republic of Ghana, West Africa

<table>
<thead>
<tr>
<th>Date / Time (1)</th>
<th>Organizational Unit and Processes</th>
<th>Auditor / Abbrev.</th>
<th>Interviewee</th>
<th>Procedure - EM/QM Element - Standard Chapter</th>
</tr>
</thead>
</table>
| 10.00-12.30    | Site visit - Social issues        | FA               | Group management representative, smallholders | Principle 1  
Principle 2  
Principle 6  
Principle 8 |
| 12.30-13.30    | Lunch & break                     |                  |             |                                             |
| 13.30-18.00    | Document checks at estate office  | All Auditors     |             | Principle 1  
Principle 2  
Principle 3  
Principle 5  
Principle 6  
Principle 7  
Principle 8 |
| 18.00          | End of 3rd day audit              |                  |             |                                             |

Thursday, 1 April 2014 – Supply Chain audit, final check & Closing Meeting

<table>
<thead>
<tr>
<th>Date / Time (1)</th>
<th>Organizational Unit and Processes</th>
<th>Auditor / Abbrev.</th>
<th>Interviewee</th>
<th>Procedure - EM/QM Element - Standard Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.00-12.30</td>
<td>Supply Chain audit – BOPP Mill</td>
<td>DSS &amp; CN</td>
<td>BOPP Smallholder Group Manager and Mill Manager</td>
<td>Supply chain certification standard 2011</td>
</tr>
<tr>
<td></td>
<td><strong>Interview of BOPP smallholder group manager and group management documentation</strong></td>
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</tr>
<tr>
<td></td>
<td><strong>Document review.</strong></td>
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<tr>
<td></td>
<td><strong>Review of supply chain management system</strong></td>
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<tr>
<td></td>
<td><strong>Check of supply chain related documentation</strong></td>
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<td></td>
</tr>
<tr>
<td></td>
<td><strong>Interviews with supply chain personnel</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.00-12.30</td>
<td>Final check on-site at estates (to be decided on-site as necessary)</td>
<td>FA &amp; SS</td>
<td>BOPP estate manager / smallholder estate manager</td>
<td>RSPO Principles &amp; Criteria GH-NI</td>
</tr>
<tr>
<td>12.30-13.30</td>
<td>Break and lunch</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13.30-15.00</td>
<td>Final check on-site at estates (to be decided on-site as necessary)</td>
<td>All auditors</td>
<td></td>
<td>All</td>
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<tr>
<td>15.00-16.00</td>
<td>Preparation for Closing Meeting</td>
<td>All auditors</td>
<td>Managers</td>
<td></td>
</tr>
<tr>
<td>16.00-18.00</td>
<td>Closing meeting</td>
<td>All auditors</td>
<td>Managers</td>
<td></td>
</tr>
<tr>
<td>18.00</td>
<td>End of 4th day audit</td>
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</tbody>
</table>

Friday, 2 April 2014,

<table>
<thead>
<tr>
<th>Date / Time (1)</th>
<th>Organizational Unit and Processes</th>
<th>Auditor / Abbrev.</th>
</tr>
</thead>
<tbody>
<tr>
<td>17.40 onwards</td>
<td>Travel back to KL and Jakarta</td>
<td>All auditors</td>
</tr>
</tbody>
</table>

Appendix 3: List of Abbreviations
<table>
<thead>
<tr>
<th>Acronym</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>AMDAL</td>
<td>Analysis Dampak Lingkungan &amp; Sosial (Social &amp; Environmental Impacts Assessment)</td>
</tr>
<tr>
<td>BABBBSA</td>
<td>Benso, Adum Benso, BOPP Smallholder Association</td>
</tr>
<tr>
<td>BOD</td>
<td>Biological Oxygen Demand</td>
</tr>
<tr>
<td>BOPP</td>
<td>Benso Oil Palm Plantation</td>
</tr>
<tr>
<td>CFC</td>
<td>Chlorofluorocarbons</td>
</tr>
<tr>
<td>CSIR</td>
<td>Council of Scientific and Industrial Research</td>
</tr>
<tr>
<td>COD</td>
<td>Chemical Oxygen Demand</td>
</tr>
<tr>
<td>CPO</td>
<td>Crude Palm Oil</td>
</tr>
<tr>
<td>EIA</td>
<td>Environmental Impact Assessment</td>
</tr>
<tr>
<td>ERTs</td>
<td>Endangered, Rare &amp; Threatened species</td>
</tr>
<tr>
<td>EMP</td>
<td>Environmental Management Plan</td>
</tr>
<tr>
<td>EPA</td>
<td>Environmental Protection Agency</td>
</tr>
<tr>
<td>ESH</td>
<td>Environmental Safety &amp; Health</td>
</tr>
<tr>
<td>FFB</td>
<td>Fresh Fruit Bunches</td>
</tr>
<tr>
<td>EFB</td>
<td>Empty Fruit Bunches</td>
</tr>
<tr>
<td>GEA</td>
<td>Ghana Employers' Association</td>
</tr>
<tr>
<td>GAWU</td>
<td>General Agricultural Workers Union</td>
</tr>
<tr>
<td>GSBA</td>
<td>Globally Significant Biodiversity Area</td>
</tr>
<tr>
<td>GSOPP</td>
<td>Golden Star Oil Palm Plantations</td>
</tr>
<tr>
<td>HCV</td>
<td>High Conservation Value</td>
</tr>
<tr>
<td>HRN</td>
<td>Hazard Rating Number</td>
</tr>
<tr>
<td>IPM</td>
<td>Integrated Pest Management</td>
</tr>
<tr>
<td>LCC</td>
<td>Leguminous Cover Crops</td>
</tr>
<tr>
<td>LTA</td>
<td>Lost Time Accident</td>
</tr>
<tr>
<td>MSDS</td>
<td>Material Safety Data Sheets</td>
</tr>
<tr>
<td>NGO</td>
<td>Non-Government Organization</td>
</tr>
<tr>
<td>OPF</td>
<td>Outside Purchased Fruit</td>
</tr>
<tr>
<td>OSH</td>
<td>Occupational Safety &amp; Health</td>
</tr>
<tr>
<td>P&amp;D</td>
<td>Pests &amp; Diseases</td>
</tr>
<tr>
<td>PKO</td>
<td>Palm Kernel Oil</td>
</tr>
<tr>
<td>POME</td>
<td>Palm Oil Mill Effluent</td>
</tr>
<tr>
<td>POPEG</td>
<td>Palm Oil Producers Employers Group</td>
</tr>
<tr>
<td>PPE</td>
<td>Personal Protective Equipment</td>
</tr>
<tr>
<td>RKL</td>
<td>Rencana Pengelolaan Lingkungan (Environmental Management Plan)</td>
</tr>
<tr>
<td>RM</td>
<td>Relation Manager</td>
</tr>
<tr>
<td>RPL</td>
<td>Rencana Pemantauan Lingkungan (Environmental Monitoring Plan)</td>
</tr>
<tr>
<td>RTE</td>
<td>Rare, Threatened and Endangered</td>
</tr>
<tr>
<td>SIA</td>
<td>Social Impact Assessment</td>
</tr>
<tr>
<td>SOP</td>
<td>Standard Operating Procedure</td>
</tr>
<tr>
<td>TDS</td>
<td>Total Dissolved Solids</td>
</tr>
<tr>
<td>TSS</td>
<td>Total Suspended Solids</td>
</tr>
<tr>
<td>TUC</td>
<td>Trade Union Congress</td>
</tr>
<tr>
<td>UAC</td>
<td>United Africa Company</td>
</tr>
<tr>
<td>UKL</td>
<td>Upaya Pengelolaan Lingkungan (Environmental Management Efforts)</td>
</tr>
<tr>
<td>UPL</td>
<td>Upaya Pengelolaan Lingkungan (Environmental Management Efforts)</td>
</tr>
<tr>
<td>WRC</td>
<td>Water Resources Commision</td>
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</table>
## Appendix 4: List of Stakeholders Interviewed and Contacted

<table>
<thead>
<tr>
<th>No.</th>
<th>Name of Stakeholder</th>
<th>Institution / Position</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Ofosu</td>
<td>Ghana University</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Rosemary</td>
<td>Solidaridad</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Ben Yaw Frimpong</td>
<td>Dept. of Factory Inspectorate</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Douglas Asuako</td>
<td>Ferkah - EPA</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Golden Star Oil Palm Plantations (GSOPP)</td>
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<td></td>
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<tr>
<td>8</td>
<td>Isaac Abban- Mensah</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Fifi Ampong</td>
<td>General Secretary Scheme (BABBSA) Smallholders Association</td>
<td></td>
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<tr>
<td>14</td>
<td>Augustine Tetter</td>
<td>Benso Assemblyman</td>
<td></td>
</tr>
</tbody>
</table>

### Stakeholders Interviewed during Public Consultation Meeting

1. Ofosu
2. Rosemary
3. Ben Yaw Frimpong
4. Douglas Asuako
7. Golden Star Oil Palm Plantations (GSOPP)
8. Isaac Abban- Mensah
9. Fifi Ampong
14. Augustine Tetter

### Stakeholders Interviewed On-Site

1. John Anaful
2. Daniel Amoh
3. Kofi Horsu
4. Edward Dadzie
5. Patrick Afful
6. Kofi Oduro
7. Cephas Dornyo
8. Steven Gotsou
9. Francis Frimpong
10. Michael Benepey
11. Imano Gyan
12. Kwabena Frimpong
13. Albert Buabey
14. Ebo Tawiah
15. Emmanuel Arhin
16. Agyeman Duah
17. Fidelis Keriyga
18. Kwame Dickson
19. Paul Inkoom
20. Dwut Richard
21. Abudu Yaw
22. Osman Nubu
23. Asiedu Kwesi
24. Isaac Mensah
25. Kofi Otoo
26. Diana Tetteh
27. Hannah Esua
28. Florence Pra
29. Adjoa
30. Yaw Agyei Kesse
31. Samuel Dadzi
32. Prince Kofi Quarshie
## Appendix 5: Observations and Opportunities for Improvement

<table>
<thead>
<tr>
<th>No</th>
<th>Observation</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>The EPA has a requirement for the company to prepare a separate Environmental Management Plan (EMP) for BOPP’s estate to apply for separate Environmental Permit, with deadline for submission on May 2014. In addition, the EPA has also required the company to apply for Environmental Permit for 3 new effluent ponds constructed. The company has submitted the relevant application forms for the permits and is in progress of preparing the Environmental Management Plans required by the EPA for the estates and the new effluent ponds.</td>
<td>2.1</td>
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<td>2.</td>
<td>Formal notification of accidents should be communicated to the local authority.</td>
<td>2.1</td>
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<td>3.</td>
<td>Report on Noise Level Monitoring (Date of Monitoring - 19th Feb, 2014) – BOPP Limited Adum Banso – 25th Feb, 2014 should include the certificate of competency for the assessor and calibration certificate of the equipment used and also the method.</td>
<td>2.1</td>
</tr>
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<td>4.</td>
<td>Report on Flue Gas Analysis – BOPP; Dated: Feb 18, 2014 should be further enhanced to include the method used to obtain the results i.e. which points (how long in time the samples were measured) and benchmarking comparison against the existing standards.</td>
<td>2.1</td>
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<td>5.</td>
<td>Inspection of the fire hydrants should be enhanced</td>
<td>2.1</td>
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<td>6.</td>
<td>The company could improve on implementation of the road maintenance programme in order to ensure good road conditions throughout the year.</td>
<td>4.3.3</td>
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<td>7.</td>
<td>MSDS should be placed at the location were the chemicals were kept and used. Hazard communications should through the use of visual aid should be introduced.</td>
<td>4.7.1</td>
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<td>8.</td>
<td>Risk assessment should be further evaluated in terms of identification of ergonomics hazards.</td>
<td>4.7.2</td>
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<td>9.</td>
<td>Risk assessment should be re-visited when there is an incident occurred, change or introduction of new processes and equipment.</td>
<td>4.7.2</td>
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<td>10.</td>
<td>Basis of the of the location based risk assessment rating for likelihood of occurrence, frequency of exposure, degree of possible harm / loss and number of persons at risk at any one time should be reviewed.</td>
<td>4.7.2</td>
</tr>
<tr>
<td>11.</td>
<td>Risk Assessment on Oxy-Acetylene Gas Set; Reference No; AE/L08/05; Dated Completed: 15th June, 2009 should be reviewed to include activity on the movement of the gas cylinders.</td>
<td>4.7.2</td>
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<td>12.</td>
<td>Training on donning and undonning the gloves should refreshed and enhanced through visual aid.</td>
<td>4.7.3</td>
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<td>13.</td>
<td>Emergency spill kits should be provided at chemical mixing tractors.</td>
<td>4.7.5</td>
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<td>14.</td>
<td>Fire Simulation Drills /Dummy Runs should be conducted during the night.</td>
<td>4.7.5</td>
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<td>15.</td>
<td>BOPP Accident Investigation Report on root causes should be further enhanced.</td>
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<td>16.</td>
<td>Segregation of the waste should be enhanced.</td>
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<td>17.</td>
<td>It is recommended to the company to include the Loss of Sense of Place inside discussion session of SIA report as this is recognized as one of social impact identified during the assessment.</td>
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<td>18.</td>
<td>It is recommended to the company to make some improvement at public toilet at workers village, for example is at Edumasi Village since the light inside is not sufficient.</td>
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<td>19.</td>
<td>Forms / definitions of sexual harassment and violence should be further defined and documented through visual aid which is communicated to all.</td>
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<td>20.</td>
<td>Methodology of the reporting and investigating probable / suspected cases of sexual harassment should be established.</td>
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<td>21.</td>
<td>The company is needed to add the list of publicly available documents with: HCV documentation, pollution prevention and reductions plan, public summary of certification assessment, and human right policy.</td>
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<td>22.</td>
<td>There are some old data on the document which are not reflecting the company's 5 year management plan, such as the replanting schedule, which is stated up until year 2011.</td>
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<td>23.</td>
<td>The company has no program to reduce fossil fuel consumption</td>
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