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Roundtable on Sustainable Palm Oil

Annual Surveillance Audit Report

Report no.: ASA2_15027

Surveillance assessment against the
RSPO Principles & Criteria Ghana National Interpretation 2015

Ghana Oil Palm Development Company Ltd
GOPDC Palm Oil Mill

Head Office, Estate & Mill :
Kwae near Kade, Kwaebirem District, Eastern Region, Republic of Ghana

Date of assessment: 23 – 26 January 2017

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1.0 SCOPE OF ANNUAL SURVEILLANCE AUDIT

1.1 National Interpretation Used

The operations of the palm oil mill(s) and its supply base of FFB were assessed against the Ghana National interpretation (GH-NI) 2017 of the RSPO Principles & Criteria and RSPO Supply Chain Certification 2014 with selected Supply Chain Model – Mass Balance.

1.2 Type of Assessment

The 2nd annual surveillance was carried out on 1 (one) mill and 2 (two) estate under Ghana Oil Palm Development Company Limited (GOPDC) owned by SIAT S.A. The date of this surveillance audit was 23 to 26 January 2017.

1.3 Certification Details

The details of RSPO certification of GOPDC are as per the table below

Table 1: RSPO Certification details of GOPDC

RSPO Membership no.:	1-0005-04-000-00 on behalf SIAT S.A
RSPO Certificate no.:	824 502 15027
Date of first RSPO certificate & validity:	March 12, 2015 and valid until March 11, 2020
Date of certification audit:	22 – 26 September 2014
Date of previous surveillance audit:	11 – 15 January 2015
Date of revised RSPO certificate & validity (if applicable):	24 April 2017
CPO tonnages claimed:	18,674.40
PK tonnages claimed:	3,890.50
Mill capacity	60 Mt/Hour
Net GHG Calculation for year 2016	0.01 tCO ₂ e/tFFB

1.4 Location and Maps

Table 2: GPS locations for all estates and mills included in annual surveillance assessment

Name of mill / estate	Location	GPS locations	
		Latitude	Longitude
GOPDC POM	Kwae near Kade, Kwaebibirem District, Eastern Region	06° 15' 22" N	00° 56' 38" W
Kwae estate		06° 16' 07" N	00° 56' 50" W
Okumaning estate		06° 07' 55" N	00° 53' 32" W

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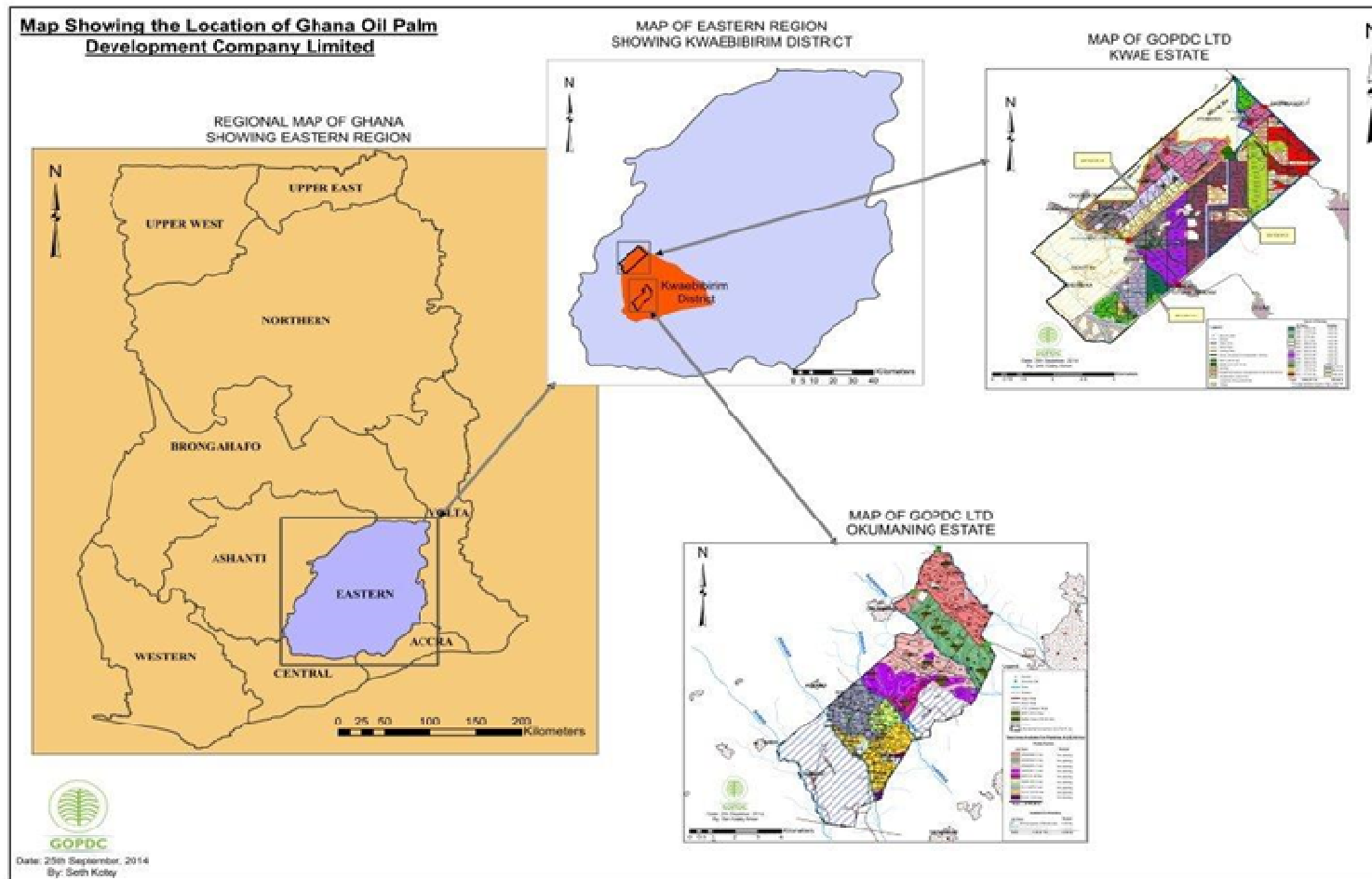


Figure 1: Location of Ghana Oil Palm Development Company Limited in Republic of Ghana

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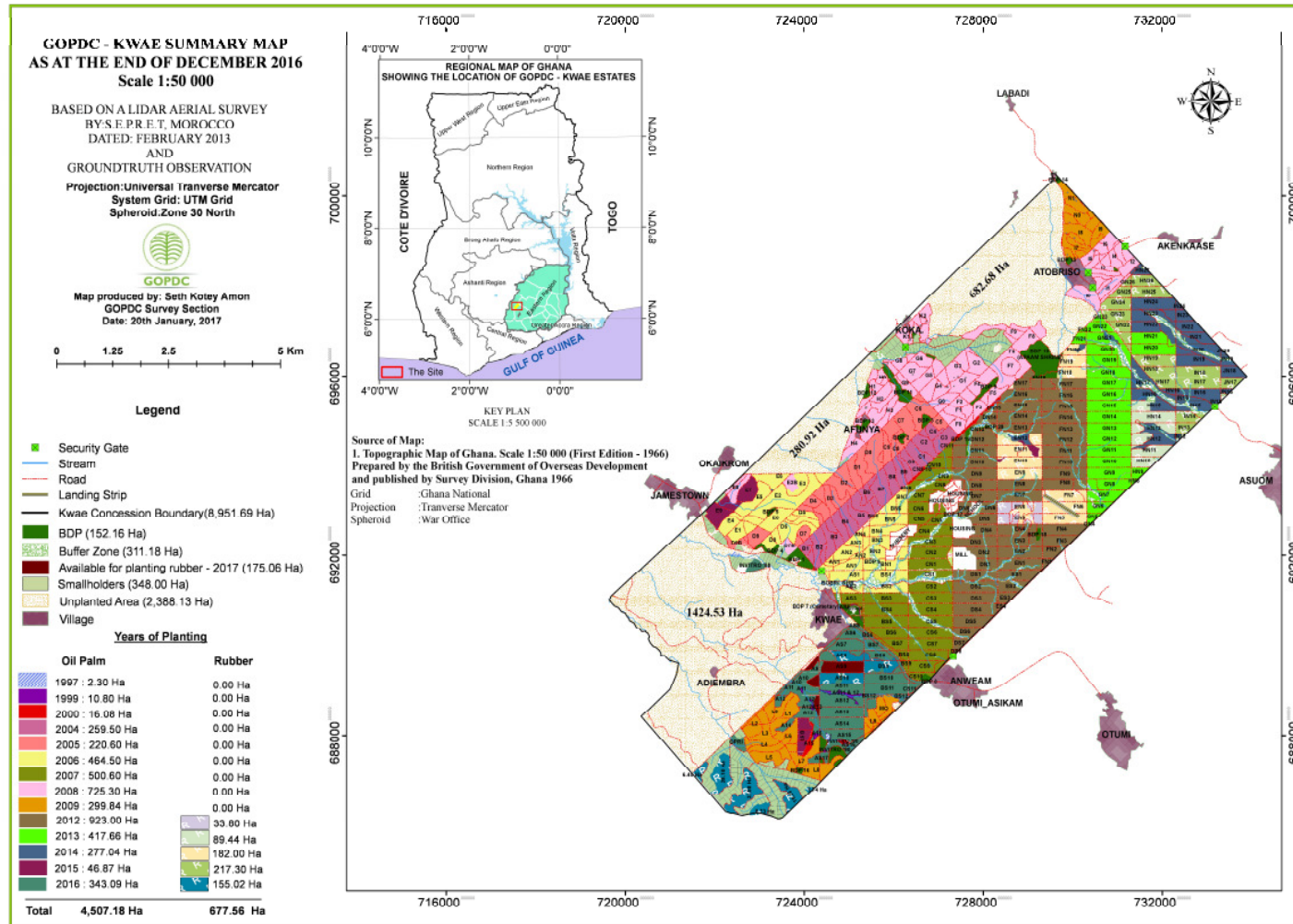


Figure 2: Land use map of Kwae estate - Ghana Oil Palm Development Company Limited

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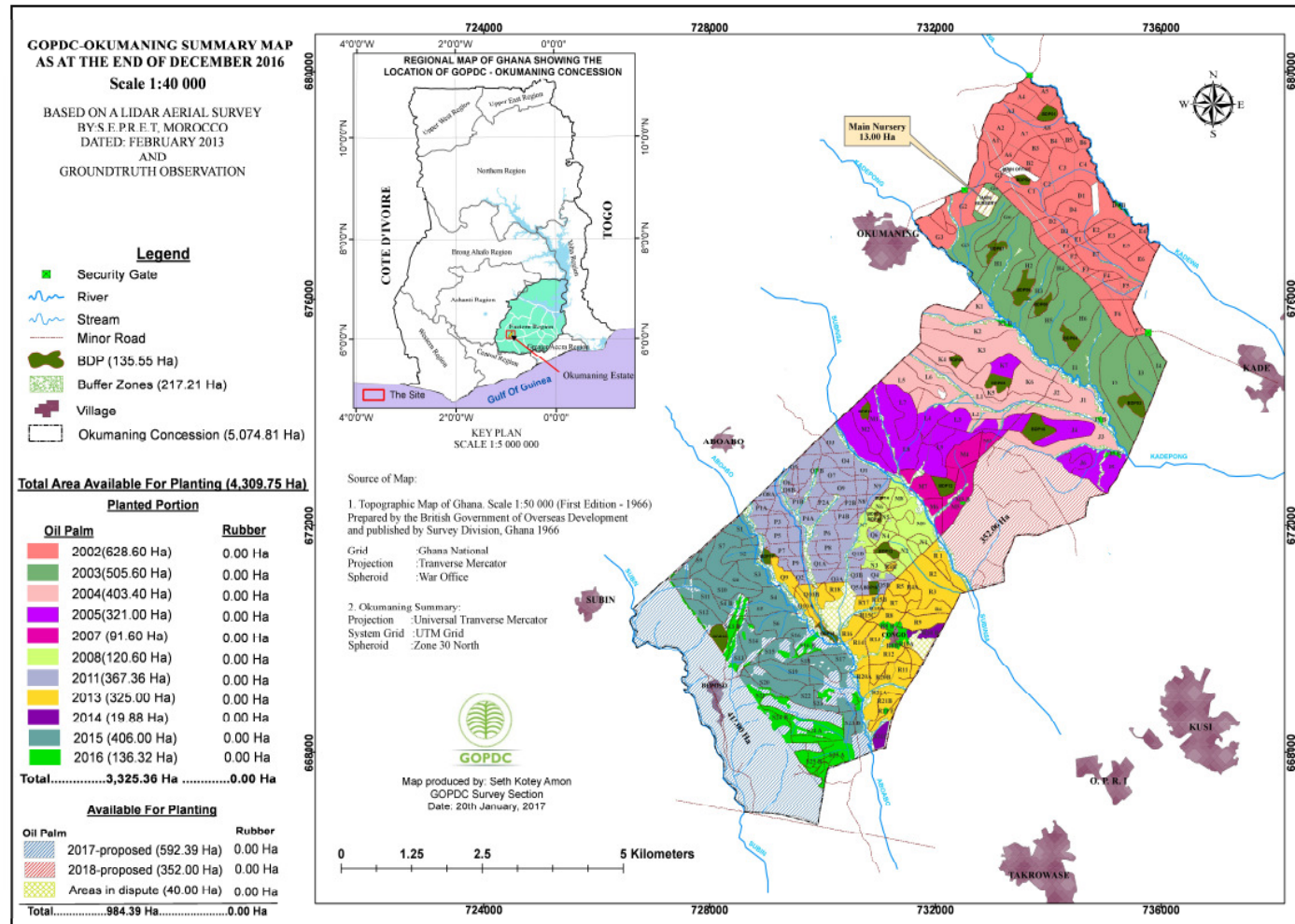


Figure 3: Land use map of Okumaning estate - Ghana Oil Palm Development Company Limited

1.5 Organisational Information / Contact Person

Ghana Oil Palm Development Company (GOPDC) is an integrated agro-industrial company, extraction of crude palm oil and palm kernel oil and in the refining and fractionation of these products. The company was set up in 1975 and was registered as a limited liability company on December 6, 1985 with registration number 28,602 from the Registrar General's department. The company was also registered on the Ghana Standards Board on 25 July 2007.

GOPDC, formerly a state owned enterprise (State Oil Palm Company Ltd) had a majority (80%) of the company shareholder. In year 1995, the company was divested under the government of Ghana divestiture implementation programme (according PNDC law 326). SIAT (Ghana) Ltd, a subsidiary of SIAT group of companies acquired this majority share with the government of Ghana holding the remaining 20% until year 2009 when SIAT (Ghana) Ltd purchased the remaining 20% of government shares to make GOPDC a 100% privately owned company.

The industrial operations of GOPDC are located within Kwae estate, is comprised of as following:

- A 60 mt/hour fresh fruit bunch palm oil mill
- A 60 mt/day palm kernel oil mill
- A 100 mt/day refinery and fractionation plant
- A loading bay
- Two tank farms
- A 30mt/hour boiler with 2.5 MW turbine;
- A water treatment plant
- A 2,000 kg/hour palm kernel cake pellet plant
- A biogas plant

Contacts details of the company are as follows:

Company Name :	Ghana Oil Palm Development Company Limited
Address :	Kwae near Kade, Kwaebibirem District, Eastern Region
Contact Person :	Mr Gert Vandersmissen & Mr Florent Robert
Telephone & Fax :	+233 (0) 244330083 / + 233 (0) 243200233
Email :	gert.vandersmissen@siat-group.com & florent.robert@siat-group.com

1.6 Description of Supply Base

Table 3: FFB Supply Information for GOPDC Palm Oil Mill for year 2016 and year 2017

FFB Contributors	FFB supplied 2016		FFB supplied 2017	
	Tonnes	%	Tonnes	%
Kwae estate	28,813.050	21.72	35,490	26.63
Okumaning estate	38,731.860	29.19	42,320	31.75
Sub Total	67,544.910	50.91	77,810	58.39
Smallholder	3,131.670	2.36	3,490	2.62
Outgrowers	37,357.650	28.16	32,930	24.71
Others	24,634.740	18.56	19,030	14.28
Grand Total	132,668.970	100	133,260	100

1.7 Actual production volumes, tonnages and projected outputs.

Table 4: Certified tonnages purchased or sold, total and projected CPO and PK production from GOPDC

Remarks	Amount (mt)		
	FFB	CPO	PK
Total product tonnages sold in RSPO PalmTrace	-	1,967.211	-
Certified tonnage sold claimed under Green palm	-	-	-
Certified tonnages purchased	-	-	-
Actual Production for year 2016			
Actual OER and KER for 2016	-	OER: 21.64%	KER: 4.73%
Total production for 2016	132,688.97	28,711.81	6,269.57
Total actual certified production	67,544.91	16,210.78	3,377.25
Projected Production for year 2017			
OER and KER projection for 2017	-	OER: 24.00%	KER: 5.00%
Total projected production	133,260.00	29,210.00	6,663.00
Total projected certified production (Certified tonnages)	77,810.00	18,674.40	3,890.50

1.8 Dates of Plantings and Replanting Cycles

The company follows a replanting cycle of 30 years. Information on the dates of plantings are as per the table below.

Table 5: Age and year of plantings of company estate supplying to GOPDC Palm Oil Mill

Year of Planting	Oil palm planted area at each estate(ha)		Total
	Kwae Estate	Okumaning Estate	
2016	343.09	136.32	479.41
2015	46.87	406	452.87
2014	277.04	19.88	296.92
2013	417.69	325	742.69
2012	923	-	923
2011	-	367.36	367.36
2009	299.84	-	299.84
2008	725.3	120	845.3
2007	500.60	91.60	592.2
2006	464.5	-	464.5
2005	220.6	321	541.6
2004	259.5	403.4	662.9
2003	-	505.60	505.6
2002	-	628.60	628.6
2000	16.08	-	16.08
1999	10.8	-	10.8
1997	2.3	-	2.3
TOTAL	4,507.2	3,324.76	7,831.97
Total planted area during 1st Surveillance	4,197.84	3188.48	7,386.32
Additional planted area*	309.36	136.28	445.65

* There is an increase to the total oil palm planted area at both Kwae and Okumaning estates as shown in the table above. For Kwae this was due to replanting of previously 1982 & 1985 planted area. While for Okumaning this was new planted area which was been reported according to the New Planting Procedure report in year 2014.

Table 6: Planned and actual oil palm replanting activities for GOPDC

Year	Total planned replanting area (ha)	Total planned replanting area for each estate (ha)		Actual total area replanted (ha) until to date
		Kwae	Okumaning	
2013	470.11	417.66	-	417.66
2014	340.00	277.04	-	277.04
2015	229.00	46.87	-	46.87
2016	344.00	343.09	-	343.09
2017	1,041.00	1,041.00	-	-
2018	780.00	780.00	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-

1.9 Area of Plantation (Total, Planted and Mature)

Table 7: Oil Palm Planted Area Summary, FFB Production and Average yield/ha for GOPDC Plantation for year 2016

Estate Name	Total area (ha)	Oil Palm Planted area (ha)	Mature (ha)	Immature (ha)	FFB Production (tonnes)	Average yield/ ha
Year 2016						
Kwae estate	8,951.69	4,507.2	3,840.21	667.00	28,813.05	7.50
Okumaning estate	5,074.81	3,324.8	2,762.56	562.2	38,743.97	14.02
TOTAL	14,026.50	7,832.00	6,602.77	1,229.2	67,557.02	10.23

Table 8: Land use data for GOPDC Plantation

Estate Name	Total area (ha)	Oil Palm Planted Area (ha)	Rubber Planted Area (ha)	HCV* (ha) & Forest reserves	Land used for other purposes (ha)			
					Housing, Road, Drainage, Nursery	Unplanted area	Mill	Others**
Year 2016								
Kwae estate	8,951.69	4,507.2	677.56	152.16	441.3	2388.13	22.93	915.61
Okumaning estate	5,157.9	3,324.8	0.00	1355.55	168.64	1045.00	0.00	319.93
TOTAL	14,109.59	7,832.00	677.56	1507.71	609.94	3433.13	22.93	1235.54

Notes:

*HCV areas consist of a biodiversity plot area (BDP), river buffer zones, cemeteries and shrines

** Smallholders, OP 7 Rubber 2016 Land cleared for replanting area.

1.10 Progress Against Time Bound Plan

Table 9: Time Bound Plan of the other management units

Name of Holding	Location	Time bound plan for certification*	Remarks
Ghana Oil Palm Development Company Limited (GOPDC)	Ghana	2015	Certified
SIAT Nigeria Limited (SNL)	Nigeria	2017	Planned
PRESCO Plc	Nigeria	2018	Planned

SNL and Presco Plc was initially planned for certification in year 2016, however the certification for both sites was postponed due to the following reasons:

SNL: The High Conservation Value (HCV) Assessment for SNL’s existing old estates (2 estates) was only recently completed and is now undergoing peer review. The company will proceed with certification in year 2017 upon approval of the HCV Assessment.

PRESCO Plc: The High Conservation Value (HCV) Assessment for PRESCO Plc’s existing old estates (3 estates) was only recently completed and 2 are currently still undergoing peer review. The company has also a newly acquired area of 14,000 ha of which 10,000ha is planned for new planting. The company has completed the HCV assessment for the new planting area which is currently under peer review while the Social Impact Assessment for the planned new planting area is being carried out in accordance with local regulations of Nigeria. Upon completion and approval of the assessment reports, then the company will proceed with the New Planting Procedure for this planned new planting area before continuing with RSPO certification in year 2018.

* SIAT Gabon which was previously in the Time Bound Plan is now removed from the plan as the company has sold off its oil palm concessions and now is only managing rubber plantations

1.11 Compliance to Rules for Partial Certification

Compliance of the uncertified management units of SIAT S.A against the rules for partial certification according to RSPO Certification System clause 4.2.4 was determined by Self Assessment. SIAT S.A. engaged Proforest to conduct RSPO Baseline Reviews for Presco Plc. Nigeria as per report dated 18 April 2013 and an RSPO Baseline Assessment of SNL Estate in Nigeria as seen in baseline report dated June 2013. The company also conducted internal audits for compliance to the RSPO requirements, with last internal audits done in year 2016. A summary of findings is as stated below.

Partial Certification Requirements	Audit Findings
(a) The parent organization or one of its majority owned and / or managed subsidiaries is a member of RSPO.	GOPDC, Presco Plc and SIAT Nigeria are subsidiary of SIAT S.A is RSPO member since 2 August 2004 with membership number 1-0005-04-000-00.
(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. 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	The company has made a timebound plan and reported to RSPO as determined on the Table 9 .
(e) No replacement of primary forest or any ar-	There is no evidence found that newly planted areas with-

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<p>ea 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</p>	<p>in any of SIAT S.A. management units has replaced any primary forest. GOPDC in Ghana had carried out SIA dan HCV assessments in year 2010 but had not fully implemented the New Planting Procedure for new planted areas in Okumaning estate after January 2010. This was raised a Major Non-compliance by PT TUV Rheinland Indonesia during the certification audit for GOPDC, and subsequently the company's RSPO Notification on Proposed New Planting for 2,240.55ha of planned new planting area at Okumaning estate was posted on the RSPO website on 26 October, 2014. From January 2010 to end of year 2016, a total of 1254.56ha has been developed.</p> <p>For uncertified management unit, SNL in Nigeria, the company has declared that there are no new plantings since year 2010. The High Conservation Value (HCV) Assessment for SNL's existing old estates (2 estates) was only recently completed and is now undergoing peer review.</p> <p>For uncertified management unit, PRESCO Plc in Nigeria, The High Conservation Value (HCV) Assessment for PRESCO Plc's existing old estates (3 estates) was only recently completed and 2 are currently still undergoing peer review. The company has also a newly acquired area of 14,000 ha of which 10,000ha is planned for new planting. The company has completed the HCV assessment for the new planting area which is currently under peer review while the Social Impact Assessment for the planned new planting area is being carried out in accordance with local regulations of Nigeria. Upon completion and approval of the assessment reports, then the company will proceed with the New Planting Procedure for this planned new planting area before continuing with RSPO certification in year 2018.</p>
<p>(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.</p>	<p>Presco Plc has significant levels of dispute in Cowan and Ologbo estate, in particular, the dispute over the piece of land adjoining the Ajagbodudu community which the court ruled in favour of company. Whereas, in SIAT Nigeria Limited, there is no identified land conflict. The company has provided evidence of efforts to resolve the land conflict, including a resolution dispute plan</p>
<p>(g) Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 6.3.</p>	<p>There are no identified labour disputes in all of SIAT S.A.'s management units.</p>
<p>(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.</p>	<p>Legal non-compliances have been identified in the year 2016 internal audit conducted for SIAT S.A.'s uncertified management units, which corrective action being taken for identified non-compliances.</p> <p>For Presco Plc, it was identified that there are planting activities on year of planted 2015 areas but final approval for EIA report (extension II) has not been issued. Whereas interim approval has been used to enable the commencement of initial site development activities only.</p> <p>Meanwhile for SNL Nigeria, no legal non-compliances have been identified in the internal audits.</p>

1.12 Compliance to other RSPO Procedures

RSPO New Planting Procedure (NPP)	NPP was done for 2,150ha (including planned planted area of 1,607ha) in PRESCO Plc and has been submitted to RSPO for review on 30 June 2016. First comments were received from the RSPO on 19 October 2016 regarding the GHG Assessment Report (which is still being completed) and additional comments were sent by the RSPO on 25 October 2016. The NPP notification is currently still under review by the RSPO.
RSPO Compensation and Remediation procedure	Land Use Change Analysis and Compensation and Remediation program was done for 3 estates under PRESCO Plc (Ologbo, Cowan and Obaretin Estates) and have been submitted to RSPO for review on 30 December 2015. Out of the 3 estates, only 126 ha of area at Ologbo Estate which was newly planted after January 2010 was identified to have been planted in HCV areas and liability was determined to be 88ha (coefficient 0.7 was applied). The RSPO provided feedback on the plans on 21 November 2016 with requests for additional documents. This has been submitted and are currently still under review by the RSPO. This was confirmed from email conversations between GOPDC and the RSPO Compensation team.
Areas subjected to sanction(s)	No areas of the company are under sanction

1.13 Compliance to RSPO Guidance on GHG calculation

Public Reporting data for Criteria 5.6 and Summary of Net GHG Emissions is as below:

For year 2015:

Emissions per product	tCO2e/t Product
CPO	0.18
PK	0.18

Production	t/Year
FFB processed	105875
CPO processed	23676

Extraction	%
OER	21.64
KER	4.73

Land use	Ha
Oil palm planted area	7772.64
Oil palm planted on peat	0
Conservation (forested)	811.28
Conservation (non-forested)	0

Remarks	Own crop		Group		3rd party		Total	
	tCO2e	tCO2e/tFFB	tCO2e	tCO2e/tFFB	tCO2e	tCO2e/tFFB	tCO2e	tCO2e/tFFB
Land conversion	73102.58	1.13	0	0	0	0	73102.58	1.13
CO2 emissions from fertilizer	1337.31	0.02	0	0	0	0	1337.31	0.02
N2O emissions	843.09	0.01	0	0	0	0	843.09	0.01
Fuel consumption	1753.02	0.03	0	0	0	0	1753.02	0.03
Peat oxidation	0	0	0	0	0	0	0	0
Sinks								
Crop seques-	-	-1.06	0	0	0	0	-68823.16	-1.06

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tration	68823.16							
Conservation	-7171.12	-0.11	0	0	0	0	-7171.12	-0.11
Sequestration	0	0	0	0	0	0	0	0
Total	1041.12	0.02	0	0	824.74	0	1865.88	0

Summary of Mill Emissions and Credits

Remarks	tCO ₂ e	tCO ₂ e/t FFB
Emissions		
POME	1750.11	0.02
Fuel consumption	793.15	0.01
Grid electricity	934.99	0.01
Utilization		
Credits		
Export of grid electricity	-133.08	0
Sales of PKS	0	0
Sales of EFB	0	0
Total	3345.18	0.03

Palm oil mill effluent (POME) treatment

Divert to compost	0%
Divert to anaerobic digestion	100%

POME diverted to An-aerobic digestion

Divert to anaerobic pond	0%
Divert to methane capture (flaring)	0%
Divert to methane capture (electricity generation)	100%

For year 2016

Emissions per product	tCO ₂ e/t Product
CPO	0.21
PK	0.21

Production	t/Year
FFB processed	132668.95
CPO processed	28711.81

Extraction	%
OER	21.64
KER	4.73

Land use	Ha
Oil palm planted area	7830.98
Oil palm planted on peat	0
Conservation (forested)	823.77
Conservation (non-forested)	0

Remarks	Own crop		Group		3rd party		Total	
	tCO ₂ e	tCO ₂ e/tFFB	tCO ₂ e	tCO ₂ e/tFFB	tCO ₂ e	tCO ₂ e/tFFB	tCO ₂ e	tCO ₂ e/tFFB
Land conversion	77921.85	1.15	0	0	0	0	77921.85	1.15
CO ₂ emissions from fertilizer	446.61	0.01	0	0	0	0	446.61	0.01
N ₂ O emissions	594.69	0.01	0	0	0	0	594.69	0.01
Fuel consumption	1239.20	0.02	0	0	0	0	1239.20	0.02
Peat oxidation	0	0	0	0	0	0	0	0
Sinks	-	-					-	-
Crop sequestra-	-	-1.09	0	0	0	0	-	-1.09

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tion	73311.55						73311.55	
Conservation	- 7282.13	-0.11	0	0	0	0	- 7282.13	-0.11
Sequestration	-	-					-	-
Total	- 391.33	0.01	0	0	6511.19	0	6119.87	0

Summary of Mill Emissions and Credits

Remarks	tCO2e	tCO2e/t FFB
Emissions		
POME	1114.09	0.01
Fuel consumption	475.93	0.0
Grid electricity	140.15	0.0
Utilization	-	
Credits		
Export of grid electricity	- 468.85	0
Sales of PKS	0	0
Sales of EFB	0	0
Total	1261.32	0.01

Palm oil mill effluent (POME) treatment

Divert to compost	0%
Divert to anaerobic digestion	100%

POME diverted to An-aerobic digestion

Divert to anaerobic pond	0%
Divert to methane capture (flaring)	0%
Divert to methane capture (electricity generation)	100%

1.14 Progress of associated smallholders or outgrowers towards RSPO compliance

GOPDC has a plan for RSPO certification of their 207 scheme smallholders. Evidence was sighted of a briefing on the duties and responsibilities of RSPO Smallholders Association Executive Committee meeting done on 18 October 2016 (briefing materials and attendance list), and record of election the association committee done on 27 October 2016 (attendance lists, photos and meeting minutes sighted. The current plan for certification is in September 2017, however the certification audit may be done together with next surveillance audit for GOPDC.

1.15 Revised Approximate Tonnages Certified

The tonnages certified have been revised from the previous amount stated in the RSPO certificate issued March 14, 2016 due to new projected production data. The revised approximate tonnages certified (as per Appendix 1), based on projected production in 2017 are as follows:

Crude Palm Oil (CPO) : 18,674.40 tonnes
Palm Kernel (PK) : 3,890.50 tonnes

1.16 Other Achievements and Certifications Held

Name of mill / estate	Certification Standard / Award achieved	Certification Body / Awarder	Date Achieved
GOPDC Palm Oil Mill	Certificate of Registration of a Food Product	Food and Drugs Authority Republic of Ghana	October 3, 2016
GOPDC	Mark of Authority for Vegetable Cooking Oil – Refined Palm Olein (Kings)	Ghana Standards Authority	09 May 2016 to 08 May 2017
GOPDC Palm Oil Mill	Food Manufacturing Facility Licence for all facility in GOPDC palm oil mill facility include refinery and crusher. Certificate No.FDAWM716-13	Food and Drugs Authority Republic of Ghana	April 5, 2016 until April 5, 2017
GOPDC Palm Oil Mill	Food and Drugs Authority Republic of Ghana Certificate of Registration of a Food Product King's Pure Vegetable Oil of GOPDC, Registration No.FDA/FA 13-031	Food and Drugs Authority Republic of Ghana	July 7, 2016 until July 8, 2019
GOPDC Palm Oil Mill	FSSC 22000, certification scheme for food safety system	Control Union	October 14, 2015
GOPDC Palm Oil Mill	Halal Certificate for GOPD Palm Oil Mill	Masjid Dare- Salam	December 16, 2016 until December 17, 2016
GOPDC Palm Oil Mill	Hazard Certificate of Conformity, Certificate No. FDA/HACCP-GOP 09/14-03	Food and Drugs Authority of Ghana	January 9, 2015 until January 8, 2018.

2.0 ASSESSMENT PROCESS

2.1 Certification Body

PT TUV Rheinland Indonesia is member of TÜV Rheinland Group, a global leader in independent testing and assessment services. TÜV Rheinland Group was established in 1872 with offices located at over 50 locations in 65 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, and SA 8000. PT TUV Rheinland Indonesia's office is located in Jakarta.

2.2 Qualifications of Lead Assessor and Assessment Team

The assessment team members of this surveillance audit that were part of the same assessment team for the 1st Annual Surveillance Audit are as follows:

1. M. Fundy Cholis Kurniawan
2. Naik Monang Parlindungan Lingga

New assessment team members that were not part of the previous assessment team are as per the table below:

Name	Position	Qualifications / Experience
Carol Ng	Lead Auditor	<p>Education: B.Sc. Biotechnology & B.Sc. Environmental Management - Monash University.</p> <p>Trainings attended: RSPO Lead Auditor Course – Wildasia; RSPO Supply Chain Certification Systems training course – David Ogg & Partners; RSPO Malaysian National Interpretation Requirements and Certification – SIRIM; Implementation of RSPO Principles & Criteria - QA Plus; RSPO Stepwise Support Programme - Proforest/WildAsia; OHSAS18001:2007 Auditor/Lead Auditor Training – Neville Clarke; ISO14001 Auditor/Lead Auditor Training – Neville Clarke; SA8000 5 Day Basic Auditor Course – Global Group; Elaborating on the RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Workshop – Verité; Certification Body Biodiversity Forum & Workshop – RSPO; 2nd Biodiversity Seminar – RSPO; Environmental Quality Act 1974 – Department of Environment; ISCC System Certification Seminar & ISCC System GHG Training – ISCC.</p> <p>Working experience: RSPO Lead Auditor (since March 2015), CDM Auditor (since year 2012), Assistant Manager (since year 2012) and Project Engineer (since year 2009) for TUV Rheinland Malaysia; currently responsible for conducting and coordinating RSPO certification projects; previous experience in year 2009 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).</p>
Frank Adu Kofi	Auditor & Local Expert/Translator	<p>Education: Master Degree in Environmental Management & Policy, BSC. Natural Resource Management.(Agroforestry Option.) Diploma Natural Resources Management (Silviculture and forest Management Option), General Certificate in Agriculture.</p> <p>Trainings Attended: Rainforest Alliance Certification Lead Auditor course, FSC & CoC Certification, Organic Certification, RSPO Lead Auditor course, UTZ Certified Auditor Course, QMS, HACCP, (Globalgap) Certification.</p> <p>Working Experience: Professional Agriculturist since 1991. Consultant Auditor to the following standards: UTZ Certified, Rainforest Alliance Certification, Organic Global Gap and RSPO with previous experience auditing in Ghana, Togo, Ivory Coast, Sierra Leon, Nigeria as a Rainforest alliance auditor: Auditing of both large and small holder farms in Ghana, Ivory Coast, Nigeria and Turkey. Auditing experience since 2010</p>

2.3 Assessment Methodology & Agenda

The surveillance audit was conducted from 23 – 26 January 2017 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.

The two estates and one 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. Off-site verification of closure of major non-conformances was conducted within 2 months after the closing meeting of the main assessment and implementation of corrective actions for minor non-conformities will be verified during the next surveillance audit. The 2nd annual surveillance assessment agenda is as explained below.

2nd Annual Surveillance Agenda

Date	Location/ Main sites	Main activities
23 January 2017	GOPDC Club-house GOPDC Palm Oil Mill	Opening Meeting Introduction to team members Finalization of audit plan Document check: Mill production data, supply chain management system & records, mass balance sheets, company policies and procedures, hazardous waste inventories & manifest, chemical stock inventory, OHSAS, Training, Environmental, Operating procedures of mill, worker’s master namelists, working contracts, sample pay slips, overtime records, GAWU meeting minutes, contract worker representative meeting minutes Site visit: Mill loading ramp, wastewater treatment plant, waste pond, waste storage Interviews: Mill manager, sustainability manager, mill clerk & admin staff, FFB off-loaders, truck drivers, GAWU secretary, Human Resources Manager, truck driver
24 January 2017	Main office (Kawa Estate)	Document check: Estate production data, area statements, company policies and procedures, hazardous waste inventories & manifest, chemical stock inventory, OHSAS, Training, Environmental, Operating procedure, estate worker’s master namelists, working contracts, sample pay slips, working terms and conditions for senior staff, junior staff and casual workers, legal register, legal compliance monitoring sheet, summary of land issue history, land valuation records of disputed areas, records of compensation payments, CSR activity records, Social Impact Assessment and action plan, SNNIT payments, credit union deduction agreement forms, complaints and grievances Interviews: Estate manager, sustainability managers, community relations officer, Human resources manager
25 January 2017	Okumaning Estate	Document check: Estate production data, area statements, company policies and procedures, estate worker’s master namelists, working contracts, sample pay slips, legal register, legal compliance monitoring sheet, summary of land issue history, land valuation records of disputed areas, records of compensation payments, CSR activity records, Social Impact Assessment and action plan, SNNIT payments, credit union deduction agreement forms, complaints and grievances Site visit: Kusi Village (Nearby Okumaning estate) and Congo settlement (within

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		Okumaning estate), slashing activity (Block B-4), IPM Activity (Block S-18, Block S-25B), Harvesting (Blok J-3) Interviews: Estate manager, sustainability managers, community relations officer, human resources manager, contracted male sprayers/manual weeders, contracted female fertilizer applicators, committee members of Kusi Village, land claimants/community member of Congo Settlement, Slashing leader, IPM Leader, and harvesting foreman
26 January 2017	Main office	Document check: Working contracts, sample pay slips, legal register, legal compliance monitoring sheet, summary of land issue history, land valuation records of disputed areas, records of compensation payments, CSR activity records, Social Impact Assessment and action plan, SNNIT payments, credit union deduction agreement forms, complaints and grievances Site visit: Worker's housing (Kwae estate), GOPDC school, day care centre, cafeteria, IPM Activity (Block S-15), Chemical storage, Clinic, Fertilizer Storage Interviews: Estate manager, sustainability managers, community relations officer, school administrators, cafeteria operators, housing occupants, casual workers representatives, storage foreman, and nurse Preparation for closing meeting Presentation of findings

2.4 Stakeholder Consultation and Stakeholders Contacted

The stakeholder consultation involved both external and internal stakeholders. Stakeholders included those immediately linked with the operation of the company such employees, outgrowers, the local government, NGO's, trade and labour unions and local communities.

Stakeholder consultation took place in the form of meetings/visits to stakeholder locations 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.

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 all interviews and meeting, the assessment team did not restrict discussion of both the positive and negative aspects of operations conducted by GOPDC's estates and mill.

All stakeholder issues raised were recorded and forwarded to the management for their written reponse, 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.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Findings

During this annual surveillance audit, the status of closure of previous audit findings were assessed with outcomes explained in section 3.2. A total of 4 nonconformities were assigned during this year's annual surveillance audit i.e. 3 Major nonconformities and 1 Minor nonconformity. 7 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 3.3. The observations & opportunities for improvement are listed in Section 3.4.

The following is a summary of findings made for the criteria listed in the RSPO Principles & Criteria – Ghana National Interpretation 2015. For detailed information about company's compliances to RSPO P & C, refer to Appendix 4.

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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:

GOPDC's Community Relation Officer is the responsible person who dealing with all incoming requests for information. The company continues to maintain a communication log book format document to record requests for information and support requests from stakeholders. GOPDC separates incoming letters based stakeholder groups, namely: government, smallholder, outgrower, and community.

The main aspects in which the company is providing information to stakeholders is pertaining to several ongoing land issues in with surrounding local communities as described under CR2.3. During this surveillance audit, the local community representatives of Kusi Village (located adjacent to Okumaning estate) and the Congo community (a small community located within Okumaning estate) were visited. The Kusi community representatives confirmed regular communication, transparency and good relationship with the company. They are aware of a land issue between some of their community members and the community but are of the opinion that GOPDC is not at fault as they legally own the land.

Whereas the Congo community visited is a remainder of community of which most have left as they were squatters which had been compensated by the company for their planted crops. The remaining community members are those who feel they were promised compensation but this was not yet received from GOPDC. From further interviews, it was confirmed that although they believe the company should compensate them, they can communicate openly with the Community Relations Officer of GOPDC. It was also informed that the community was represented by a lawyer as well as their own village committee that represents them during court proceedings. Their lawyer has actually received compensation payment from GOPDC (as approved by the Land Valuation Department) which was meant to be passed to them, but the lawyer failed to do so. The committee also does not regularly communicate outcomes of court proceedings regarding the case to the remaining community, which frustrates them as well. Based on this, it seems GOPDC has taken fair effort to be transparent with the community and provide necessary information as well as compensate them, however, their dissatisfaction is a result of other parties, i.e. their lawyer and village committee.

Compliance status:

Yes No

NCR No.: -

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:

GOPDC has a publicly available document entitled "GOPDC's engagement to RSPO Certification" posted at their company website which lists all company documents that can be accessed by the public, namely : main company's policies (HSE policy, internal social charter, human right policy, sexual harassment, right to unionize policy, gender reproductive right policy, business code of conduct), impact assessment (Environment Impact Assessment & Social Impact Assessments), High Conservation Value Documents, Official Land Right Permit, Fire Permit, Water permit, HACCP certificate, HSE Plan and pollution and prevention/reduction plan, communication and grievance procedure, negotiation and compensation procedure.

Compliance status:

Yes No

NCR No.:

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Criterion 1.3: Growers and millers commit to ethical conduct in all business operations and transactions.

Findings:

The company has a Code of Business Conduct which is publicly available on the company website, signed by the managing director. However the COBC is not dated (noted as observation). The Code of Business Conduct covers the following aspects:

- i) Compliance with laws, rules and regulations
- ii) Professionalism
- iii) Integrity and Objectivity
- iv) Fair dealing
- v) Confidentiality
- vi) Conflict of interest
- vii) Environment, Health & Safety
- viii) Human Rights and Workplace
- ix) Record keeping
- x) Marketing and sales
- xi) Cooperation with regulatory bodies
- xii) Whistle blowing
- xiii) Sanctions

Compliance status:

Yes No

NCR No.: -

See also OFI no. 1 in Section 3.4

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

Findings:

For GOPDC mill, there was found evidence of compliance to local regulations, such as shown in GOPDC mill's achievements as per Table 1.16 above, as well as GOPDC mill licences as follows:

- Food Manufacturing Facility Licence for all facility in GOPDC palm oil mill facility include refinery and crusher, certificate No.FDAWM716-13
- License for water borehole lincense from Government with document No.GOPDLID154/16 name is water use permit valid for three years since the date issued on January 18, 2016 until January 17, 2019.

The estates have records of evidence the legal compliance, such as:

- Environmental permit No.CA398/01/13 for GOPDC for palm oil development and rubber plantation located in Kwaee and Okumaning – Kwaebibirem District.
- Water use permit No.GOPDLID154/16 valid for three years since the date issued on January 18, 2016 until January 17, 2019.
- Revised register of pesticides under the part II of EPA Act 1994 (Act 490), whereas the latest version was December 2015. This pesticides registered issued by Chemical Controls and Management Centre, of Ghana.

But during the field assessment, found some nonconformity activity done by company, i.e.: Based on field visit to Kotokobong river (DN12) and Abrewa river (DS1) found the riparian bufferzone at both of these rivers are planted with oil palm. This is not in accordance with the requirement of the Ghana Regulation Ministry of Water Resources, Works and Housing. This was raised as **nonconformity no. RSPO00826**.

Several opportunities for improvement (OFI) pertaining to legal compliance were also noted as below:

- 1) There was found a truck driver at the mill who did not have his driving license on his person. It was confirmed that the company maintains the original driver's license which is valid from 20 August 2015 until 20 August 2021. It

Compliance status:

Yes No

NCR No.

RSPO00826

Based on field visit to Kotokobong river (DN12) and Abrewa river (DS1) found the riparian bufferzone at both of these rivers are planted with oil palm. This is not in accordance with the requirement of the Ghana Regulation Ministry of Water Resources, Works and Housing.

See also OFI no. 2 in Section 3.4

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was also informed by the management and confirmed by the local expert that it is common practice for vehicle drivers to not carry their driver's license on their person but if requested for by the local authority, they are required to show it within 24 hours. However, it is noted as OFI as this is not in line with GOPDC's corrective action and company requirement for drivers.

2) From sampled Credit Union Membership forms for 5 workers, the forms for 3 staff were confirmed to state an agreed deduction amount which is consistent with their pay slips. However, agreed contribution amount stated on Credit Union Membership application forms for 2 workers were found to inconsistent with sampled pay slips, e.g.:

- Lydia Amponsal (Staff ID S1504002) – Deduction of GH¢ 300 shown on latest pay slip but Credit Union form signed May 2015 showed agreed deduction of GH¢ 100
- Edward Sadorkie - Deduction of GH¢ 169.54 shown on latest pay slip but Credit Union form signed 12 Sept 2015 showed agreed deduction of only GH¢ 80.00

3) Sighted in the worker's attendance lists for Okumaning Estate, there are a number of casual workers who have worked over 200 days in year 2016, e.g. Isaac Yeboah (231 days), Isaac Teye (216 days), Daniel Agyei (206 days) and Isaac Nkrumah (284 days). In accordance with the Labour Act 2006 Clause 75 on Temporary Workers and Clause 21 regarding definition of continuous service, for workers employed for period of more than 6 months continuously, where the requirement of continuous service shall be deemed to have been met if the worker has worked for not less than two hundred days in the particular year, such workers should be treated as permanent worker and therefore given the benefits of permanent workers. Due to lack of time, it could not verified if these casual workers were provided such entitlement, hence it is noted as an observation

During this 2nd surveillance, it was found there is no revision to procedures related to law and compliance to regulations. There is document dated on 29/03/2014 version 1.02 about Identifying and monitoring national and international laws and regulations and convention compliance. The procedure mentioned that law and legal regulation update source could be from newspaper publications, radio and television announcements, yearly index of statutes from Assembly press, email notification from Ghana Bar Association, publications from the select committee of Parliament and its publicity department, obtaining copies of new laws through the administrative department and forward to the relevant Head of Department through to ensure compliance and incorporation in the legal compliance register. The procedure also mentioned about that the status of resolution of any legal non-compliance identified shall be reviewed monthly, quarterly and yearly by the legal consul.

The company has a Legal Register which lists 90 applicable local legal requirements as well as international requirements to which GOPDC subscribes to, including the Ghana Constitution, those related to Wildlife & Biodiversity Conservation, Environmental Management, Energy Management, Pesticide Management, Water Management, Fire Management, Labour & Human Rights/ Health, Local Government, Land Management, Road Traffic, and others.

Legal compliance monitoring is done in a Monthly Legal Noncompliance Monitoring Report, last updated in September 2016. However the list only covered 6 laws, i.e. the Pensions Act, Internal Revenue Act, Environmental Protection Act and legislative instruments, VAT Act, Water Resources Commission Act, and Workmen's Compensation Act, for which all the were stated as compliant as signed by the Head of Department and acknowledged by the Managing Director on 6 October 2016. The document is also signed as stamped as monitored by GOPDC Legal Services on 4 October 2016.

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

Findings:

Pertaining to land use rights license, there is no any revision for land title of the estate during 2nd surveillance. GOPDC consist of 2 estates (Kwae and Okumaning estate) in which Kwae estate has a land title under Land Register **no.1258/1976** (deed no. AC 3091/1976) issued from Chairman of the Land Commission on behalf of the Government of the Republic of Ghana signed on March 30, 1976 valid for 50 years starting from April 01, 1976 to March 31, 2026 with total area are **22,119.87 acre** or **8,951.59 ha** (according to site plan no. L.D 8816/53946).

Whereas Okumaning estate has a land title under Land Register **no. 2538/2008** (deed no. EA 6287/2009) issued from Chairman of the Land Commission on behalf of the Government of the Republic of Ghana signed on December 15, 2008 (but it takes retrospective effect from 1 January 2000) valid for 50 years starting from January 01, 2000 to December 31, 2050 with total area are **12,540 acre** or **5,074.76 ha** (according to site plan no. KD/LC901/KDA1/2295).

During the 1st surveillance, it was found within Kwae concession area was already installed the missing boundary pillars which was raised during the previous audit, however there were 12 boundary pillar missed. Then during this 2nd surveillance estate, it was found that the estate had already installed all boundary pillars accordance to the evidence of report on the monitoring of GOPDC-Kwae concession area Boundary Pillars date from December 19, to January 6, 2017. Based on the report all boundary pillar are installed, such as boundary pillars No.E11/76/21, but was removed again by local community members as found on inspection date on 19/12/2016. Total boundary pillars total has been removed again was three (3), the latest inspection was carried out on 5/01/2017 boundary pillars No.SEA/E11/76/15 removed again by local community. Also for boundary pillars No.CP91/227 accordance to the inspection date on 19/12/2016 removed again. Based on interview with person-in-charge for boundary pillars, they has been reported to the management, and the management will follow up and take the same correction to handle this case. In the conclusion on the report the management said that all the missing boundary pillars are scheduled to be re-established before January 31st, 2017.

While in Okumaning estate, according to the boundary pillars monitoring report on October 27, 2016, all boundary pillars have been installed by company. According to the boundary pillars monitoring report dated on January 16, 2017, after company installed all boundary pillars, the company carried out monitoring on January and found 27 boundary pillars located in Kusi unplanted area was missing again. It was not known who removed the boundary stones. In addition, 5 unstable boundary pillars were identified, this is because road maintaining activities, and the estate will be replace these again at the end of January 31st, 2017.

During an on site visit to verify the boundary pillars at Okumaning estate, two boundary pillars as sampled were found to be accessible and demarcated well, with coordinates:

1. Boundary pillars No.48; 06°05'33.228" N and 000°52'12.839" W
2. Boundary pillars No.49; 06°05'29.125" N and 000°52'14.386" W

Both of boundary pillars above was adjacent with local community land.

Based on hectare statement status in 2016, the current condition land used was:

1. Kwae estate:
 - a. Kwae concession area about 8,951.69 Ha
 - b. Planted area about 4,507.18 Ha, this planted area increased from previous audit, because there are replanting has done on 2016 about 343.09 Ha, and replanting on 2015 about 46.87 Ha. According to the map for December 3, 2015, planting area was about 343.09 ha
 - c. Rubber about 677.02 Ha, this also increased from previous audit,

Compliance status:

Yes No

NCR No.: -

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- where rubber replanting area in 2016 about 155.02 Ha.
- d. Biodiversity Plots about 152.16 Ha
- e. Buffer zones about 311.18 Ha
- f. Undeveloped portions about 2,388.13 Ha
- g. Smallholder farms about 348 Ha
- h. Portions still available for rubber planting in 2016 about 175.06 Ha

2. Okumaning estate:

- a. Okumaning concession area about 5,074.81 Ha
- b. Planted area about 3,325.36 Ha, this planted area increased from previous audit, because there area new planting has done inside the company land use rights area (after compensation process of local communities was done) with planted area in 2016 comprising about 136.32 Ha, and planted are in year 2015 about 406.00 Ha. This new planting area came from coco, oil palm and others mixed agriculture.
- c. Biodiversity Plots about 135.55 Ha
- d. Buffer zones about 217.21 Ha
- e. Outstanding farms in 2015/2016 about 86.33 Ha
- f. Beposo phase II + Kusi Reminder abot 7.63.00 Ha

Areas under dispute comprise about 40.00 Ha.

The company has several ongoing land issues of which the history is summarized in a document entitled "Summary of Outstanding Grievances/Land Compensation Issues at GOPDC Concessions in Kwaie & Okumaning Estates".

There are several ongoing land issues at both estates of which the company have taken efforts or are still in progress to resolve these either through compensation or legal action. The history and status of these cases are described below:

- i) Land issue with Atobrinso-Ningo Land in Kwaie Estate ± 682.ha, this community has since the acquisition of GOPDC by SIAT in 1995 resisted and prevented GOPDC from actual possession and control of the land. The community has argued that the land belongs to them since the government failed and refused to pay them compensation when the land was compulsorily acquired by state in 1976. GOPDC is willing to compensate only for the crops and structures on the land since their stand is that since they have paid for the lease of the land to the Ghana Government, then they are not required to pay for compensation of the land itself, however the community is requesting for compensation of the land if the company wishes to plant on the land. Currently the land is still being used by the community, not GOPDC. The issue has been brought up to the Okyenhene (the paramount chief) as the head of the Abuakwa Traditional Council (the area where GOPDC concession resides within) with a meeting held in 25 March 2013 between the Okyenhene, the heads of the Ningo settler farmers, the assemblymen of Attobri-Maamang Electoral Area and AsuomMinta Electoral Area and the CEO of GOPDC (as seen from meeting invitation letter). There was then a follow up letter received from GOPDC on 17 July 2014 from the Minta and Maaman to GOPDC requesting for payment of GH¢ 2000 to pay for gifts to traditional leaders to reopen the case. To date, there has been no decision yet from the Okyenhene on this matter.
- ii) Land issue with Okraiom community which claims to own 280.92 ha of land in Kwaie estate. This community has since the acquisition of GOPDC by SIAT in 1995 resisted and prevented GOPDC from actual possession and control of the land. The community has argued that the land belongs to them since the government failed and refused to pay them compensation when the land was compulsorily acquired by state in 1976. GOPDC is willing to compensate only for the crops and structures on the land since their stand is that since they have paid for the lease of the land to the Ghana Government, then they are not required to pay for compensation of the land itself, however the community is requesting for compensation of the land if the company wishes to plant on the land. Currently the land is still being

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used by the community, not GOPDC. The company has requested their company lawyer to do a background check whether the Government of Ghana has paid the Okraiom community for the land before proceedings with discussions on compensation.

- iii) Land issue with Beposo settler community staying within Okumaning estate, which has been occupying Beposo Phase 1 covering 86.33ha and Beposo Phase 2 covering 411ha. This community does not claim ownership of the land as they recognize they are not legal owners of the land, but as they have been in the area since before acquisition of GOPDC by SIAT, the crops and structures of Beposo Phase 1 and 2 are eligible for compensation. The company had initially engaged a private valuer to evaluate the compensation amount for the crops and structures, but this was opposed by the community who took them to court in year 2013. Because of this, the local government body, Land Valuation Division (LVD) of the Lands Commission was requested to carry out the valuation assessment. Valuation results and settlement amount due for Phase 1 crops was decided and compensation made in December 2014, while for Phase 1 structures, compensation payment amount was decided on May 2016 and payment has been made to the affected members of the Beposo community on 8th – 10th August 2016 with evidence sighted in the form of individual receipts for payment of crop/structure compensation for hundreds of community members, which were dated and signed or fingerprinted. Payment amount for each person differed depending on the results of the LVD report. The valuation report for some structures of Phase 1 and all crops and structures in Phase 2 are still pending
- iv) Land issue with the Congo settler community staying within Okumaning estate, which was previously occupying 325ha of land in the estate with 12.72 ha of unplanted housing area. This community did not claim ownership of the land as they recognize they are not legal owners of the land, but as they have been in the area since before acquisition of GOPDC by SIAT, the crops and structures were eligible for compensation. This underwent land valuation by LVD which had been completed on 22 September 2008 for the crops as seen from letter from the Land Valuation Board entitled “Kade-Okumaning Site for GOPDC Compensation for Crops Extra Claims” for 627 claimants and on 27 November 2008 for the structures (buildings) as seen from letter from the Land Valuation Board entitled “Kade – Okumaning – Site for GOPDC Compensation for Buildings” for 412 claimants. The letters included compensation amounts due to all community members. As the LVD could not complete the valuation of the entire 325ha, they returned and completed the valuation with additional compensation amount decided as per two letters dated 22 November 2010 regarding “GOPDC Okumaning Project Crops Compensation Valuation” and “GOPDC Okumaning Project Buildings Compensation Valuation”. Due to complaints from the community that the compensation amount was too low, the Lands Commission conducted a revaluation and approved a revised compensation amount for crops as per letter dated 28 April 2014 and letter dated 9 November 2015. Initial compensations were made to the community of Congo in year 2012 and the subsequent revised compensation amount was also paid in year 2016 as sighted from individual receipts for payment of crop/structure compensation for hundreds of community members, which were dated and signed or fingerprinted. This land issue is therefore considered resolved.
- v) Land issue with Kusi community in Okumaning estate covering approximately 352 ha. The community in general has a good relationship with GOPDC except for a few members (16 people) who have resisted the development on the ground that they have no more land to support their settlement area. The community alleged that all portion of their land have been ceded by GOPDC; Oil Palm Research Institute and Ghana Consolidated Diamond (GDC). These few members of the Kusi Community initially petitioned to the government in year 1999 to 2002 for the release of the Kusi Farm land to the Kusi Stool and its inhabitants (with no response), and

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also requested GOPDC to reserve this parcel of land for residents to use as farmland. GOPDC position is the land forms part of the Okumaning lease area and the settlers are only due compensation for the crops and structures. The company is currently waiting for the completion of compensation process for Beposo Phase II after which they will serve eviction notices to the Kusi community members and proceed with utilization of the land.

vi) Addo Boateng family at Okumaning estate which was claiming compensation of land of 29.44ha. The company had agreed to compensate the previous tenants of this area for their crops and structures with payments made in 2012 and accepted by majority of the tenants who have since vacated the area. However, the Addo Boateng family rejected the compensation sum claiming it was inadequate as they claimed ownership of the land. The claimant had also engaged a lawyer to assist in his claim, but was unable to prove ownership of the land as the lease for Okumaning estate belongs to GOPDC. The lawyer engaged by the Addo Boateng family then decided to drop the case. The family is no longer pursuing their claim

vii) Mr. Hagan at Okumaning estate which was claiming compensation of land of 11.47ha. The company had agreed to compensate the previous tenants of this area for their crops and structures with payments made in 2012 and accepted by majority of the tenants who have since vacated the area. However, Mr. Hagan rejected the compensation sum claiming it was inadequate as they claimed ownership of the land. The claimant was unable to prove ownership of the land as the lease for Okumaning estate belongs to GOPDC. The claimant is no longer pursuing his claim.

viii) H & R Goldfields Limited vs GOPDC for 2, 421.80 Ha of land at Okumaning Estate. H&R alleged to have a reconnaissance /prospecting license granted them by the Minerals commission to engage in mining activities within portions of the GOPDC concession. They initiated legal action in year 2006 and the suit is still ongoing.

Maps of all land dispute areas identified above are available.
There is no evidence found that the company has used violence to address land issues or carry out their operations.

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.

Findings:

The company has not identified the identified any local communities with legal rights to their company area. For most of the land issues described above, the communities were settlers living illegally within the company's area. The company has identified the rights of the community to their planted crops and structures (houses and other buildings), for which the company has agreed to compensate the settlers for their crops and structures, which for some communities has been completed, while for others, it is still ongoing, as described in CR2.2 above. As the settlers are not legal owners of the land, participatory mapping was not done, but only identification of number of crops and structures to determine amount due for compensation, which is done with cooperation of the Land Valuation Department of Ghana. After compensation of the settlers, it is expected that the settlers vacate the area. This has been complied with by most of the compensated villagers, e.g. at the Congo community. The area in which the settlers are or were living is indicated in maps as shown in their "Summary of Outstanding Grievances/Land Compensation Issues at GOPDC Concessions in Kwae & Okumaning Estates". For all cases, where the company has agreed to compensate the settlers for their crops and structures, no planting or work is done on the settler's area until they have all received compensation and vacated the area.

There is evidence that communities are presented by institutions or representatives of their choice, e.g. the Congo community has engaged their own

Compliance status:

Yes No

NCR No.: -

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lawyer and set up a committee to follow up on the status of the land issues and compensation.	
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<i>Criterion 3.1: There is an implemented management plan that aims to achieve long-term economic and financial viability.</i>

Findings:

The company mill and estate has business management plan for more than 3 years, the budget started from 2015 until 2035. The company also has records of budget projection for FFB production and mill production for five years started from 2016 until 2020.

The estate also has an FFB budget document and projection of production, whereas the total FFB production for Kwae and Okumaning estate about 77,810.00 mt FFB from total planted area about 6,604.96 Ha.

The budget also contains about smallholders and outgrowers scheme FFB production budget. Accordance to the budget record, there is no replanting plan for smallholders developed yet by the company.

Also for GOPDC mill they have budget production, FFB received from nucleus estate (Okumaning and Kwae estate), outgrowers and also smallholders. Wheres the certified FFB from mill nucleus estate about 77,810.00 mt, and CPO and PK certified will produced about 18.674.40 mt and 3,890.50 Ha, with OER about 24.00% and KER 5.00%.

All budget records completed with price information, production price, maintaining price and other information.

Compliance status:

Yes No

NCR No.: -

<i>Criterion 4.1: Operating procedures are appropriately documented and consistently implemented and monitored.</i>
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Findings:

The company has documented procedure related to the operations starting from FFB receiving in Weighing Bridge, Bunch Reception and Operation since the boiler operation, sterilizing, threshing, pressing, clarifying and storage and dispatching at mills operations. For plantation operation company has developed procedures for all operation stages such as; Nursery, Felling of Plant, Seedling Transportation, Planting, Fertilizer application, Cutting FFB or fronds, Collecting FFB and Looses Fruits on the Field, Harvesting along High and Low tension Cable, Loading FFB into Vehicle and Transporting FFB and Fertilizer. During visit to the mill and Okumaning estate (Slashing on block B-4; harvesting on block J-3), the employees interviewed were found to have understood the procedures.

Daily operation checking performed following procedure Quality Control Chart as documented in HACCP Manual Plan. Daily control was performed by the supervisor and his superiors, divisional Manager, Estate Manager and Chief Agriculture Officer. There is an agriculture audit by SIAT team done on a yearly basis. The company last conducted internal audit on June, 2016.

Monitoring and action taken was recorded in consultant recommendation, and internal review such as Management review is attended by the managing director and conducted annually.

The company has the fruit reception of third parties procedure which stated in the procedure of Supply Chain Management with document number TS-Mill-SOP-011 dated November 1, 2014. In the procedure explained that the reception of fruit be distinguished between certified fruit (Kwae and Okumaning) and non-certified fruit (out grower, smallholder and private as per 2014). Sources of FFB from many parties, one comes from the state owned company such Kwae and Okumaning Estate, and the others come from independent smallholder,

Compliance status:

Yes No

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out-grower and private sector. The detailed record of supplier documented and kept well by Supply Chain Management.

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

Findings:

Okumaning and Kwae estate has procedures to maintain the soil fertility, wheres the procedure was:

1. Fertilizer application on the field document creation date on 12/09/2014 Version 1.01. Then this procedure followed by work instruction document of Seed Germantion, Code SOP 1.0 point No.18.0 about fertilizer application. This procedure and work instruction explained about how to applicate the fertilizer, what is the prohibited activity during fertilizing activity, and also mentioned about PPE during on duty.
2. Nutrient recycling procedure creation date on 12/09/2014 version 1.01. This procedures explained about EFB mulching. Based on prcedure the EFB mulching dosage about 24 – 40 tons per hectare.

Other complete procedures related soil fertility maintaining has established by the company in place, could accesible and provide in english language and could understood by the workers.

Okumaning and Kwae estate already has foliar sampling (leaf analysis) based on leaf analysis record date on November 19 – 28, 2015 for fertilizer application in 2016, with document identification name is CIRAD-PERSYST/UPR34.

Kwae estate already records for fertilizers and EFB mulching records for 2016 for each type of fertilizer. Accordance to the data, EFB mulching total in 2016 about 5843.84 tons for 179.60 Ha, and for NPK about 103.65 tons for 832.09 Ha, and so on.

While for Okumaning estate there is no mulching activity because the distance reason. But, this estate has record for fertilizer application records for 2016, for NPK about 61.55 mt, MOP about 81.00 mt and RP about 51.55 mt. Accordance to the fertilizer dosage, all fertilizer alredy meet with the dosage recommenda-tion. But, if compare with company program the fertilizer application not fully achieved with company program because the fertilizer is still on purhchase process and come yet to the company, to this condition the company will carry out/carry over in to next program/year.

There is no POME application for all estate because the POME used by me-thane trap program.

Compliance status:

Yes No

NCR No.: -

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

Findings:

Based on soil map, the type of soil in Kwae and Okumaning estate consistof Typic Paleudults, Kandic Paleudalf, Udic Kandiudalf, Aquiq Kandiudults, Aeric Endoaquents. Then based on slope map, in Kwae and Okumaning estate are flat without any sloping area found. Also based in HCV document assessment there is no any potential erosion and fragile soil found.

The estate also has cover crops such as *Pueraria* and *Mucuna*. These crops are maintained by estate to reduce the soil erosion potential.

Accordance to the soil type there is no peat land found in GOPDC concession area in Kwae and Okumaning estate.

All estate also has road maintenance program for 2017 and realization 2016. Accordance to road maintennce record for 2016, example in field No.IN19, GN11-23, IN22 and so son, this done 1st quarter (January – April 2016) for road grading activity.

Compliance status:

Yes No

NCR No.: -

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

Findings:

Mill has record of water used per tonne FFB produced from 2016 from January – December. Based on water consumed record 2016, FFB total processed was 132,668.970 tonne, with total water used about 150,546.00 mt, with water used per tonne FFB processed was 1.134 mt average.

Mill already permit for water used from Government with document No.GOPDLID154/16 name is water use permit valid for three years since the date issued on January 18, 2016 until January 17, 2019.

Mill also has water management source plan, whereas in mill, the water management done by daily control water taken use from borehole and records all per month and carried out analysis monthly and yearly evaluated.

On license document there is no mentioned about water limit for taken from borehole.

GOPDC palm oil has been done carried out by internal about POME analysis every day, and compiled every monthly from inlet and outlet for 2016, with total inlet for POME about 641,665 mt and all the POME transferred into Methane Gas Installation to produce Methane gas, and this gas used for Refinery turbine and also boiler in crusher plant.

For estate they also have water management plant to protect the water source, the program was same with palm oil mill. But, for estate they have specific analysis related to water surface quality analysis as required in EPA report for Abrewa, Kotokobon, Kadewa, Kadepong, Aboabo and Subinsa river. All this river has analysis by company through external laboratory analysis inside the annual environmental report already reported to the EPA department according to the evidenced report dated on July 15, 2016 for mill and August 20, 2016 for plantation.

Based on onsite visit to Bunukesieso (water catchment area), Kadepong river in field No. J5, Abo Abo river in field No. S24A and S16B the water source condition maintained properly by company, then also in field found riparian buffer-zone marking clearly to not allow the chemical activity according to the regulation by Ministry of Water Resources, Works and Housing.

Compliance status:

Yes No

NCR No.: -

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

Findings:

The company has a documented Integrated Pest Management Plan version 2 dated 12 December 2016 which covers management practices for the main pests (insects, rodents, diseases and weeds) at different stages of plantings as follows :

- Nursery:
 - ✓ Pre nursery: Insect, rodents, Diseases
 - ✓ Main nursery: Oryctes monoceros, young palm weevils (Temnosschoita quadripustulata), acarids, grasshoppers, caterpillars, leaf spots and oil palm blast
- Immature plantations: Centaurus beetle (Augosoma) and Rhinoceros beetles (Oryctes rhinoceros), leaf miners, palm weevils, young palm weevils, caterpillars, rodents, weaver birds, cerospore, fusarium, ganoderma, oil palm blast and weeds
- Mature plantations: Augosoma and Oryctes, leaf miners, palm weevils, weaver birds, diseases and weeds.

The company will conduct census every month if index of attack less than 3%. Based on census records 2016, the company only conduct census of pest and disease because the attack of pest and disease less than 3%. For example, in

Compliance status:

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the plot E-8 of Kwae Estate with year of planting 2008 for Pterotein from December 1, 2016 there is attack index about 1.92% and continue to conduct census for 2 weeks. In December 15, 2016 an attack index for Pterotein about 2.5% and continue to conduct census for 1 week. In January 6, 2017, an attack index for Pterotein about 2.35% and continue to conduct census for 2 weeks. In January 20, 2017, an attack index for Pterotein about 1.38% and continue to conduct census for 2 weeks.

The company also maintains several biodiversity plots with diverse plant species that attract natural predators of leaf miners pests, as a form of biological control of leaf pests.

Verification of chemical usage records against census results show that chemical treatment is only applied when census results show high pest attack rates, and not on a prophylactic basis. Records of training of workers involved in IPM are available. For examples, the company has been conducted IPM training on June 8, 2016 for Okumaning Estate.

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 has a policy of safe use of chemical materials stated in OSHAS Policy dated December 2016 and valid until December 2017.

The company has a pesticide application program. Based on available recordings can be known the use of pesticides in 2016 include:

Kwae Estate

No.	Type	Total
1	Glyphosate (litres)	6,253.70
	Active ingredient (480 gr/ltr glyphosate), kg	3,001.78
	Hectare applied (ha)	7,543.30
	Quantity/ha (glyphosate, ltr/ha)	0.83
	A.ltr/ha (glyphosate, kg/ha)	0.40
2	Amine (litres)	9.60
	Active ingredient (720 gr/l 2,4-D-amine), kg	6.91
	Hectare applied (ha)	29.60
	Quantity/ha (2,4-D-amine, ltr/ha)	0.32
	A.ltr/ha (2,4-D-amine, kg/ha)	0.23
3	Basta (litres)	1,042.50
	Active ingredient (200 gr/ltr glufosinate ammonium), kg	208.50
	Hectare applied (ha)	1,522.40
	Quantity/ha (basta, ltr/ha)	0.68
	A.ltr/ha (basta, kg/ha)	0.14
4	Corta (litres)	2,270.80
	Active ingredient (480 gr/ltr triclopyr), kg	1,089.98

Compliance status:

Yes No

NCR No. RSPO00827

The construction of sprayer's PPE washing and storage area which was planned for year 2016 was postponed and at time of this surveillance still not commenced. This facility shall be made available as sprayers currently bring their PPE home after work which creates health risks

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	Hectare applied (ha)	3,067.40
	Quantity/ha (triclopyr, ltr/ha)	0.74
	A.ltr/ha (triclopyr, kg/ha)	0.36
5	Capizad (litres)	2,458.50
	Active ingredient (104 g/l haloxyfop-R-methyl acid), kg	255.68
	Hectare applied (ha)	3,500.30
	Quantity/ha (capizad, ltr/ha)	0.70
	A.ltr/ha (capizad, kg/ha)	0.07
6	Gallant (litres)	953.10
	Active ingredient (108 g/l haloxyfop-p-methyl acid), kg	102.93
	Hectare applied (ha)	1,553.30
	Quantity/ha (gallant, ltr/ha)	0.70
	A.ltr/ha (gallant, kg/ha)	0.07

Okumaning Estate

No.	Type	Total
1	Glyphosate (litres)	5,217.90
	Active ingredient (480 gr/ltr glyphosate), kg	2,504.59
	Hectare applied (ha)	5,509.70
	Quantity/ha (glyphosate, ltr/ha)	0.95
	A.ltr/ha (glyphosate, kg/ha)	0.45
2	Amine (litres)	255.00
	Active ingredient (720 gr/l 2,4-D-amine), kg	183.60
	Hectare applied (ha)	354.85
	Quantity/ha (2,4-D-amine, ltr/ha)	0.72
	A.ltr/ha (2,4-D-amine, kg/ha)	0.52
3	Basta (litres)	736.80
	Active ingredient (200 gr/ltr glufosinate ammonium), kg	147.36
	Hectare applied (ha)	1,140.67
	Quantity/ha (basta, ltr/ha)	0.65
	A.ltr/ha (basta, kg/ha)	0.13
4	Corta (litres)	1,385.50
	Active ingredient (480 gr/ltr triclopyr), kg	665.04
	Hectare applied (ha)	735.81
	Quantity/ha (triclopyr, ltr/ha)	1.88
	A.ltr/ha (triclopyr, kg/ha)	0.90
5	Capizad (litres)	383.70
	Active ingredient (104 g/l haloxyfop-R-methyl acid), kg	39.90
	Hectare applied (ha)	415.30
	Quantity/ha (capizad, ltr/ha)	0.92
	A.ltr/ha (capizad, kg/ha)	0.10
6	Gallant (litres)	36.00
	Active ingredient (108 g/l haloxyfop-	3.89

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	p-methyl acid), kg	
	Hectare applied (ha)	28.27
	Quantity/ha (gallant, ltr/ha)	1.27
	A.ltr/ha (gallant, kg/ha)	0.14

The company use of pesticides has been accordance with IPM Plan. Based on record of usage pesticide, there is no prophylactic use of pesticides. The company has the management of chemical products procedure creation date 15/05/2014, communicated 18/09/2014, review date 24/11/2015, version 1.02.

The company has a list of pesticides according to WHO class 1A, 1B, Stockholm and Rotterdam Conventions. Based on the records of pesticide used, the company does not use Paraquat.

The company has the management of chemical products procedure creation date 15/5/2014, 18/9/2014 communicated, review date 11/24/2015, version 1:02. Appropriate training was provided to chemical operator before they assigned to apply the chemical and appropriate safety equipment provided and used by them. The company has conducted training on June 8, 2016 for Okumaning Estate.

The construction of sprayer's PPE washing and storage area which was planned for year 2016 was postponed and at time of this surveillance still not commenced. This facility shall be made available as sprayers currently bring their PPE home after work which creates health risks. This condition is raised as Non Conformity (**NCR no. RSPO 00827**)

The company uses a shared chemical store for Kwae and Okumaning estate. Chemicals are stored securely in the store, with appropriate warning signs located outside the store. Empty chemical containers are also securely stored and returned to the supplier, as seen from sample receipts of collection by a chemical supplier. For example, Empty glyphosate containers as much as 1,764 pieces returned to Wynca Sunshine Pakuase with the waybill number 058223 dated 7 November 2016. At the time of observation in the field, there are no containers of pesticides used for other purposes.

The company has been provide training for all worker to application of pesticides. The company also give PPE for all sprayers to minimize risk and impact for the worker, including rubber gloves, overalls, cartridge mask, goggles, and rubber boots.

The company does not conduct aerial application of pesticides. Appropriate training was provided to chemical operator before they assigned to apply the chemical and appropriate safety equipment provided and used by them. The company has been conduct training on June 8, 2016 for Okumaning Estate and October 20, 2016 for Kwae Estate.

The company conducted storage and disposal of chemical containers properly namely by restore to third parties in accordance with existing regulations. There is evidence of responsible disposal of wastes according to the company's Environmental permit, e.g.:

- Empty bottles of glyphosate (1 liter containers) as much as 3,984 pieces returned to Wynca Sunshine Pakuase with the waybill number 058215 dated 25 October 2016
- Empty bottles of glyphosate (1 liter containers) as much as 3,817 pieces returned to Wynca Sunshine Pakuase with the waybill number 058208 dated 11 October 2016
- Empty glyphosate containers as much as 1,764 pieces returned to Wynca Sunshine Pakuase with the waybill number 058223 dated 7 November 2016

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- Waste oil as much as 530 kg returned to Kumasi with the waybill number 057506 dated 30 May 2016
- Empty acid gallons as much as 850 pieces returned to Presank Ltd Kumasi with the waybill number 056668 dated 23 October 2015

The company has a list of pesticides operators. The company has also conducted medical checkups for pesticide operator on December 21, 2016 and has records of the results of the medical examination.

The company has policies in pregnant and breastfeeding women set on August 2014 by the Managing Director. The company has a list of pesticides operators where the pesticides operators are men and women are assigned for fertilization. Company conducts regularly checks of pregnancy for women to know someone pregnancy.

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

Findings:

The company has a health and safety policy that signed by Managing Director in December 2016 and implemented since that time. This policy includes the mitigation of risk to employees. The company also had socialized with sign-board and socialization during the morning briefing. The company has a HSE plan. In the program, there is a description of the place, a source of hazard, risk, existing preventive measures, further action for better risk control, person responsible, and deadline.

The company has risk assessment for all operation of palm oil Mill and plantation and records on Unique Occupation Risk Assessment Document dated on February 2014 with the last update on October 2015 both for Mills and Plantation Which is approved by Health and Safety Environmental Manager.

The company has conducted training to employees for safe work practices. For example, the training has been conducted on November 11, 2016 with the topic of training sensitization on RSPO and GOPDC policies, HSE Induction has been conduct on January 9, 2017. Evidence of training in the form of a list of participants attending training. The company has OSH training programs in HSE Annual Training Program. The HSE training program stated in HSE Manual. Some of HSE training program such as interpretation of OSH and Environmental Policy, Fire prevention and general response to emergencies, management of chemicals and hydrocarbons, safety talk specific on nutrition and its effects on the health, accident response, fire response, safe transport guidance, road safety program, specific training for GOPDC drivers, fire prevention and general response to emergencies prepare for dry season. The company gives the PPE to employees. There is evidence about handover PPE to employees such as for the mill i.e gloves (November 2016), Okumaning estate i.e hand gloves (June 2016), boots (January, March and September 2016).

The company has set the person in charge for implementing OSH namely HSE Officer (Gilbert James Amenuvor). Regular meeting conducted every two months, and concern about health safety and welfare, the last meeting held in November, 2016. The company has a complete record of each meeting conducted such as attendance and the topics discussed. Based on existing recordings, the topics discussed in meetings related to health and safety.

The company has procedures Accident response and investigation creation date 18.04.2014, communicated 09/08/2014, 1:01 version, company group. The company also has a number of emergency procedures EAP_I document code, Ref EAP_092014, version 1, date 05.09.2014. Based on interviews, employees

Compliance status:

Yes No

NCR No.: -

See also OFI no. 3 in Section 3.4

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understand the actions to be taken if an emergency occurs in accordance with existing procedures. The company has conducted first aid training on 30 November and 1 December 2015 conducted by the Ghana Red Cross. The company also conduct first aid training for Tema Tank Farm on 12 December 2016. Based on observations in the field, there is first aid box in some locations such as mill and offices. The company has conducted regular monitoring for the contents of first aid box. Records of any accidents that occur and be discussed periodically to make improvements so the occurrence does not reoccur.

The company have been conducted a medical checkup every year. The company have been conducted periodic medical checkup last date of December 21, 2016. The medical checkup conduct by Total House Clinic. Based on the record details of medical, the employees in fit condition.

The company has lost time accident (LTA) calculation. The recording of occupational accidents was reported every month to sustainability. The last report was reported in December 2016.

Criterion 4.8: All staff, workers, smallholders and contractors are appropriately trained.

Findings:

The company has training program for 2017 for plantation and industrial operation. The training program has been covers all aspects of the RSPO P&C such as harvesting, fertilizer, safety use of agrochemical, fire prevention, spraying, RSPO Policies, FFB loader, fire training, first aid training, food safety, RSPO Supply Chain Management, Housekeeping, mechanical equipment handling, food laboratory chemical handling, communication skills.

Training records for plantation has established and conducted by the plantation by evidenced such as: attendant list training for fire prevention, conducted on January 16, 2017, attendant by the 44 persons. For year 2016, the company has been conduct training such as first aid training for Tema Tank Farm on 12 December 2016, apply the chemical and appropriate safety equipment training conduct on June 8, 2016 for Okumaning Estate.

Compliance status:

Yes No

NCR No.: -

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:

In accordance with the Environmental Assessment Regulations 1999, the companies that existed prior to the coming into force of the regulation (such as GOPDC) are only required to submit an Environmental Management Plan to the EPA once every 3 years. The company has an Environmental Management Plan (EMP) dated 27 January 2014 for the plantation and December 2013 for Industrial Operation. It is stated in the document that it was the fourth EMP prepared for the company. The EMP is comprehensive and include information on the company's HSE policies, impacts identification and operational procedures, current environmental management practices (e.g. for raw materials, gaseous emissions, effluent/wastewater management, solid/hazardous waste management, waste oil management, storm water/hazardous waste management, energy management, and water management), evaluation of environmental performance, OSH plan, emergency preparedness and response, and programs to meet the requirements, including employee trainings, environmental quality and monitoring plans, and audits. The persons responsible to implement the monitoring of different areas are identified in the EMP. Upon approval of EMP, the

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company received Environmental Permit no. EPA/EMP/CU 129/14/0071 for GOPDC to continue operation of the Oil Palm Processing Plant from March 2014 to February 2017 issued by the Environmental Protection Agency, dated 25 March 2014 and Environmental Permit no. CA395/01/13 for GOPDC to continue operating the oil palm & develop its natural rubber plantation until February 18, 2017 issued by the Environmental Protection Agency, dated July 10, 2014.

There is evidence that the company complies with permit conditions, as monitoring activities are conducted as required in the permit and results are reported in an Annual Environmental Report (AER), which is submitted to the EPA. There is record of receipt of the latest AER for year 2016 for industrial operations (submission letter to EPA with receipt stamp dated 15 July 2016) and plantations (submission letter to EPA with receipt stamp dated 20 August 2016).

As seen from the AER for year 2015 for GOPDC's industrial activities, activities implemented and monitored as required in the previous Environmental Permit includes the following:

1. Action Plan for Resource utilization, i.e for raw materials including FFB, water usage, electricity usage and fuel usage
2. Data and analysis of water, energy and fuel consumption
3. Report on solid waste management
4. Influent and effluent quality analysis results

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:

There is no revision made to the HCV document assessment during the 2nd surveillance audit. The HCV assessment was conducted by Proforest in year 2010 where the HCV report/document has explained that the GOPDC concession is not adjoining to any of the protected areas considered as HCV1.1 by the Ghana HCV toolkit is like national parks, resources reserves, global protection reserves, globally significant biodiversity areas (GSBAs), hill sanctuaries, provenance protection areas and wildlife sanctuaries. HCV location are distributed in all the company's location. There are 2 categorized HCVs in the both of estate i.e HCV 4 (4.1) and 6 with object are Subinsa river, Bunukeseso shrine and Aboabo river and in Okumaning estate. Whereas in Kwae estate are Bobri river, Bobri shrine, Apaam shrine, Adideku shrine and Abena river. The company has initiation to design the area as a Biodiversity Plot (BDP) dedicated to perpetual protection against all forms of logging, farming or hunting activities and have biodiversity of flora and fauna. Okumaning estate has 20 BDP and Kwae estate has 28 BDP, with the total area for Okumaning and Kwae estate is about 287.71 Ha. For riparian bufferzone river is about 383.14 Ha for all plantation (Okumaning and Kwae).

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 identification result stated on HCV document/report stated that 7 (seven) plant/flora are not RTE such as *Entandrophragma angolensis* (Edinam), *Milicia excelsia* (Odum), *Pycnanthus angolensis*, *Pterygota macrocarpa* (Kyere), *Terminalia ivorensis* (Emeri), *Albizia feruginea* (Awiefosamina), *Nesogordonia papavifera*. Whereas, based on Ghana classification (conservation status) that *Entandrophragma angolensis* and *Pterygota macrocarpa* as Red status. The relative scarcity of RTEs for both flo-

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ra and fauna and their low populations where present are indicative that the GOPDC concessions cannot be considered to host high concentrations of RTEs as per the definitions of the Ghana HCV toolkit. Also for HCV management plan, the company is still using their management plan for year 2014-2018 for all identified HCV areas. Several actions taken to manage identified HCV area include :

1. Maintaining water quality and the HCVs it supports
 - a. Set aside buffer zones and included in GIS database according to HSE SOP management of sensible areas
 - b. Availability of accurate maps of all HCV's management areas
 - c. Painting of all riparian areas in blue oil paint, leaving about 18-27 metres along each side of stream/rivers,
 - d. Measure river width/buffer zone width,
 - e. Training and understanding of buffer zone management and monitoring
 - f. Buffer zone are to be respected
 - g. No impact on buffer zones
 - h. Test of surface water quality by laboratorium
 - i. Waste and pollutant management plan
2. Respecting and maintaining local communities cultural/traditional identity/values
 - a. Social HCV areas included in GIS database and mapped
 - b. Agreement with community/concerned people
3. Flora/fauna conservation programme
 - a. Carry out fauna survey in BDP10 (Kwae estate and Okumaning estate)
 - b. Education or any programme undertaken to address issues with hunting and carry out education for community
 - c. Create of no hunting/poaching policy including the use of snares and traps for hunting
 - d. Create of policy "the company shall strive to prohibit hunting within its concessions.

Based on field visit in HCV area in Kadepon and Abo abo river, all HCV areas are maintained very well with complt demarcation and delineation area to marking that bufferzone is prohibited for chemical activity. The based on interviewed with spraying workers Field No.B4 all of workers already understood well about riparian bufferzone protection and animal wildlife conservation. There is no found any HCV area set-asides with existing rights of local community. And also company strictly prohibited to who all person to not entering the HCV area.

Kwae and Okumaning estate has monitoring the HCV accordance to the HCV management plan. Based on monitoring evidence records on 2016, example in field No.DN5, DN6, DN7, EN7 in Bobri river bufferzone, the riparian condition are maintained well, without chemical activy or others activity will disturbed the HCV area.

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

Findings:

A Waste and Pollutants (GHG) Management Plan dated 14 Sept 2014 version 1 is available for all mill and estate operations. The wastes identified in this document are divided according to activity, as follows:

- From agricultural operations include organic wastes such as wood and palm fronds, and non-organic wastes such as polybags, chemicals and chemical containers
- From industrial operations, the wastes produced include boiler ash, EFB, shredded EFB, fatty acids, fibers, palm kernel cakes, POME, shells, chemicals containers, spent bleaching earth, removed oil from tank cleaning, waste oil , light tubes
- From the workshops include used tires, scrap metal, batteries, oil fil-

Compliance status:

Yes No

NCR No.: -

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<ul style="list-style-type: none"> • From the laboratory, includes chemicals and chemical containers • From offices, includes organic food wastes, soap, detergent, plastic, batteries, paper • From the clinic, includes medical wastes, and chemical wastes <p>Waste management methods are specified for each of the types of wastes identified according to a 'waste treatment hierarchy', as follows from highest priority to lowest priority: Prevention, minimization, reuse, recycle, energy recovery and disposal.</p> <p>The company conducted storage and disposal of chemical containers properly namely by restore to third parties in accordance with existing regulations. There is evidence of responsible disposal of wastes according to the company's Environmental permit, e.g.:</p> <ul style="list-style-type: none"> • Empty bottles of glyphosate (1 liter containers) as much as 3,984 pieces returned to Wynca Sunshine Pakuase with the waybill number 058215 dated 25 October 2016 • Empty bottles of glyphosate (1 liter containers) as much as 3,817 pieces returned to Wynca Sunshine Pakuase with the waybill number 058208 dated 11 October 2016 • Empty glyphosate containers as much as 1,764 pieces returned to Wynca Sunshine Pakuase with the waybill number 058223 dated 7 November 2016 • Waste oil as much as 530 kg returned to Kumasi with the waybill number 057506 dated 30 May 2016 • Empty acid gallons as much as 850 pieces returned to Presank Ltd Kumasi with the waybill number 056668 dated 23 October 2015 	
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Criterion 5.4: Efficiency of energy use and use of renewable energy is maximized.

<p>Findings: GOPDC Mill is using 100% renewable energy from shell, fiber, and EFB, also methane for company refinery. Such as in GOPDC mill 80% energy used came from shell, fiber and EFB burned in boiler, and 14% came from genset (fossil fuel) and ECG for Plant (local government electricity) about 4% and ECG Plant (for estate/houses) about 1%. GOPDC mill also has methane production from methane trap. Records of methane production used from 2014 until 2016 and compare equivalent with diesel, will follow information below:</p> <ol style="list-style-type: none"> 1. 2014, methane production about 248,852 m3 this is equivalent to about 144,334 litres of diesel 2. 2015, methane production about 2,854,209 m3 this is equivalent to about 1,655,441 litres of diesel 3. 2016, methane production about 3,450,173 m3 this is equivalent to about 2,001,100 litres of diesel. <p>All methane produced is used by the plant facility including the refinery, crusher plant and sometime mill and housing also.</p>	<p>Compliance status: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>
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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.

<p>Findings: Based on field assessment in field No. S24A, S16B for new planting in Okumaning estate and field No. AS14 and A11 in Kwaee estate for replanting area, there is no found any evidence that land has been prepared with burned activi-</p>	<p>Compliance status: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>
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ty.
While for waste management, there is no found any waste burned by workers community in their home/emplacement. The domestic waste from housing are collected and disposal to the land fill.

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

Findings:

GOPDC mill has records of plans to reduce pollution and emission, including greenhouse gases. For greenhouse gases GOPDC mill has already implemented the methane trap program, i.e. a bio-methanation plant was commission on 19 September 2014, which will help to reduce BOD levels of POME produced as well reduce the release of methane produced from effluent treatment to the atmosphere. Shell and fiber is used as a fuel for the plant while methan (from the biogas plant) is used as a source of energy for the mill and refinery operation as well as housing. Then for emission such as ambient air, mill already conduct the emission air analysis every quarter, and reported to EPA Department.

The GOPDC mill has sent email to RSPO with data on their GHG Calculations, the RSPO responded to the email stating that the RSPO highly recommended to report RSPO on mitigation plans and current best management practices for emission reduction. No deadline is imposed yet but annual reporting is encouraged. This email on January 20, 2017.

GOPDC mill has showed the GHG calculation result, while the result showed the highest emission source came from land conversion only. While for POME the mill already maintained with methane trap program.

GOPDC mill also established the mitigation plans from the highest emission source, accordance to document of Greenhouse Gas Mitigation Plan creation date on 19/01/2017, Version 01. A GHG mitigation plan already being implemented is the Green Energy Project, i.e. installation of an environmental friendly boiler in year 2007 and addition of a stand by turbine of 1.5MW to the existing 2.5W turbine to ensure continued supply of green energy.

Compliance status:

Yes No

NCR No.: -

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:

There is evidence of continuous improvement in the operations of GOPDC with respect to mitigating social impacts identified in the Social Impact Assessment document version 2 dated June 16,2014. GOPDC has an updated Social Impact Assessment action plan for 2016/2017 which gradually addresses summary of key findings including employment creation and income generation, contribution to local community development support to educational infrastructure and quality of education in the area ,support to customs and traditions of the area, contribution to district and national revenue , capacity building for local farmers and provision of ready market for FFB produced by independent smallholder farmers as positive impacts, and damage to local roads, pollution, pressure on farmlands and implications on food security displacement of people, influence of migrant workers on local culture as negative impacts. GOPDC's action plan evaluation dated 2016 indicates that currently more than 275 km of road is rehabilitated annually, bio gas plant completed, 376 employed from neighbouring communities in 2016, Aboabo electricity extension inaugurated , Okumaning nurses quarters kitchen constructed , Okumaning JHS roofing done, Anweam RC primary school roofing among others done and the establishment of library underway at Kusi.

Compliance status:

Yes No

NCR No.: -

See also OFI no. 4 in Section 3.4

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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.	
<p>Findings: There is evidence of improved consultation with the local communities and affected people with the formation of the development committees in all the 9 local communities namely Koka/Minta, Atobriso, Kwaee, Anwean, Okumaning, Aboabo, Kusi, Takrowase and Asuom. GOPDC's Community Relations Officer has a monthly visiting schedule from January to December 2017 and he is responsible for communication and initiating all consultative activities with the interested parties. Traditional authorities especially chiefs and queen mothers and district political leaders especially assembly members play active role in the consultative and communication process for the local communities and other affected parties. Reports and minutes of meetings held including attendance list of various stakeholders consultations are kept by GOPDC. A meeting was held on 28th of November at Kwaee and discussion was based on road maintenance, employment and educational project for the community. The organization also has in place social impact assessment action for 2016/2017 where concerns raised by the affected communities are being address systematically.</p>	<p>Compliance status: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>
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.	
<p>Findings GOPDC has a policy which states that every employee shall be given a fair hearing concerning any grievance he wishes to raise. There were no major internal and external grievances with GODPC. By procedure, an employee shall raise the complaint in writing with his immediate supervisor of manager and may be accompanied by a co-worker of his or her choice. If however, the grievance is against the immediate supervisor then next level of supervisor. If an employee's grievance is not resolved to his satisfaction it shall precede to the next level. This process may continue until the director is reached through the Human Resource officer. The Community Relation officer is in charge of consultation with external stakeholders in dealing with complaints/ grievance. Workers interviewed in the field confirmed that they are aware of and understand the grievance procedure.</p>	<p>Compliance status: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>
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.	
<p>Findings: GOPDC has a procedure entitled "Compensation Management-Land Use Specific created on 23 August 2014" that applies to land within GOPDC's concession which is occupied and used by the communities. All ongoing land issues are as described under CR2.2. Where compensations or agreements have been made with the settlers, records of compensation made and acknowledgements by recipients are maintained, e.g. sighted compensation payment records for community members of Beposo and Congo.</p>	<p>Compliance status: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>
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.	

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Findings:

Records of pay and conditions for mill and estate workers are available. Offers of employment were sighted for mill workers which specify probation period, confirmation, duty station, job scope, salary & allowance, SSNIT, annual leave, annual bonus, accommodation, and other terms, and offer letters are dated and signed by HR manager and the worker. Terms and conditions of work as well as benefits (promotions, working hours, overtime, annual leave, public holidays, workmen's compensation, medical facilities, housing and transport facilities, supply of tools, OSH, training/recreation, incentives, bonuses, advances & loans, allowances, long service awards, funeral grants, etc), are also defined under Collective Bargaining Agreements (CBA), of which there is an agreement for Junior staff (below supervisor level) dated 1st January 2016 and a separate agreement for Senior staff also dated 1st January 2016. CBAs are reviewed once every 4 years with last review in year 2015.

For casual workers, they are contracted on a 6 months basis and they have a 2 page contract which specifies their basic rate and terms of work such as working hours, paid sick leave and medical facilities, and overtime payment rate. Terms and conditions of services are defined in document entitled 'Conditions of Service of Casual Workers, Temporary Workers and Piece Rate Workers of GOPDC', dated 1 April 2012. Article 2 of the document states that the duration of the document is 3 years with effect from 1st April 2012 (it is hence expired and this is noted as an observation) but part (c) of Article 2 says the document shall continue to be in force until a new document is signed. The document covers working hours, overtime, annual leave, public holidays, rate of work and pay, compassionate leave, training, medical facilities, sick leaves, maternity leave, access to school, housing & transport facilities, dismissal, absences, uniforms, OSH, funeral grants, allowances, incentives, etc). However, there are several clauses in the 'Conditions of Service of Casual Workers, Temporary Workers and Piece Rate Workers of GOPDC' which are not being enforced, e.g.:

- Article 15 (Medical Facilities) specifies that workers are encouraged to register themselves and their dependants under the NHIS and the company shall bear the cost of registration of the worker, his or her registered spouse and up to 4 children or registered dependants. Contracted workers interviewed informed that the company does not pay for NHIS registration for their family members who are not workers.
- Article 34 (Incentive Bonus) specifies that workers present for duty 245 days and above get 1 month basic pay while workers present for duty for 230 – 240 days gets 75% of 1 month basic pay. In actual, workers who are present for duty for 130-179 days received 1% of their annual pay while workers who are present for duty for 180 days and above receive 3% of their annual pay.

This was raised as **NCR no. RSPO00828**.

For 6 contracted FFB offloaders interviewed the mill employed since beginning of January 2017, working contracts are not yet provided to the workers. It was verified that this was due to technical breakdown of contract generating system (ABS) since 7 January 2017 and the issue was only resolved on 22 January 2017 (verified from email conversation with the with the ABS system operator). Drafts of contracts for FFB offloaders have been sighted and pending signing by the contracted workers. This was noted as an observation.

Deductions from mill workers included statutory deductions such as social security (SNNIT), trade union fees, provident fund (senior staff), income tax, and voluntary deductions for Credit Union Association (amount as agreed by the worker, deducted amount on sampled pay slips sighted ranged from GH¢

Compliance status:

Yes No

NCR No. RSPO00828

There are several clauses in the 'Conditions of Service of Casual Workers, Temporary Workers and Piece Rate Workers of GOPDC' dated 2012 which are not being enforced, e.g.:

- Article 15 (Medical Facilities) specifies that workers are encouraged to register themselves and their dependants under the NHIS and the company shall bear the cost of registration of the worker, his or her registered spouse and up to 4 children or registered dependants. Contracted workers interviewed informed that the company does not pay for NHIS registration for their family members who are not workers.
- Article 34 (Incentive Bonus) specifies that workers present for duty 245 days and above get 1 month basic pay while workers present for duty for 230 – 240 days gets 75% of 1 month basic pay. In actual, workers who are present for duty for 130-179 days received 1% of their annual pay while workers who are present for duty for 180 days and above receive 3% of their annual pay.

See also OFI no. 5 and

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50 – 300) and staff welfare of GH¢ 10 for all workers. There was sighted evidence of agreement of 2 workers sampled that they have signed the membership application form for the GOPDC Employees Cooperative Credit Union, i.e. Mr. Godfred Opuni who agreed for deduction of ¢100 monthly as per form signed on 9 February 2014 and Mr. Bernard Annang who agreed for deduction of ¢200 monthly as per form signed on 11 March 2015. This was consistent with the sampled copies of their pay slips. However, the copies of Credit Union Membership application forms for 3 workers samples could not be provided, i.e.:

- Lydia Amponsal – Deduction of GH¢ 300
- Francis Adika – Deduction of GH¢ 300
- Edward Sadorkie - Deduction of GH¢ 169.54

For staff welfare deductions, there is evidence of agreement of workers as seen from letter from the Junior Staff Welfare Association to the GOPDC Industrial Relations Officer dated 5th May 2016 regarding increment of the Monthly Junior Staff Welfare Deductions from ¢5 to ¢10. The meeting minutes and attendance list signed by 38 association members were sighted.

Also sighted evidence of payment by the company for Workmen’s Compensation premiums to cover all workers for year 2017, as seen from payment vouchers for payment to Saham Insurance for total of GH¢127,135.31 including GH¢ 52,835.31 for workmen’s compensation for whole of 1 January 2017 to 31 December 2017 on 23 December 2016, and payment of GH¢116,416.69 on 18 January 2016 for period of 19 January 2016 to 18 January 2017.

The company has defined a minimum basic rate for contracted workers depending on the skill level of levels, i.e. unskilled workers, skilled workers and highly skilled workers, and this basic daily rate is defined in the working contract of each employed contract worker. The minimum basic rate for all levels of workers are above ¢11, which is well above the local minimum wage which was increased to ¢8.80 in January 2017. In actual, contract workers are paid a piece rate depending on the type of work done, which may change according to management requirement. Piece rates for different types of work are defined in a piece rate table, and payments for daily targets are set based on the minimum basic rate. Where workers achieve above the minimum daily target, they are paid more according to piece rate. Due to this, workers are usually able to achieve more than the basic daily rate, which was confirmed from sampled pay slips of contracted workers.

Amenities enjoyed by workers include housing, clinical services, schools, electricity, and potable water. There are various food options with reasonable pricing for workers as housewives of some workers as well as villagers from surrounding areas come into the company area daily to sell their products.

6 in Section 3.4

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:

The company has established a statement on Freedom of Association dated 25 January 2016 in English as well as in Twi dated February 2016. The policy states compliances to national laws and international instruments and standards on freedom of association and collective bargaining, particularly to the ILO Conventions 87, 98 and 011. The policy allows all workers to join or form trade unions of their own choosing. Freedom of Association policy is also in line with ILO Convention (1948) Freedom of Association and Freedom of Right to organize. This docu-

Compliance status:

Yes No

NCR No.: -

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ment is placed at central location within GOPDC offices.

Permanent workers are represented by the General Agricultural Workers Union (GAWU) and is separate for senior workers and junior workers. Union meetings with management are held once every 6 months or on ad-hoc basis, while meetings with workers are held on ad-hoc basis. Minutes of meeting between the Junior Staff GAWU members of GOPDC and the GOPDC management were sighted for meetings held on 19 January 2016 (15 GAWU members and 3 management representatives) held to discuss to review the clothing allowance, review the 2016 salary, and 5 December 2016 (93 participants) meeting was held to discuss an issue on delay of provident fund payment to fund managers and review of Trust fund. Interviews with the GAWU secretary confirmed that all issues raised in the meetings have been resolved except the Trust fund review which is still ongoing.

Contracted casual workers have their own group of representatives which was established in early 2016 and are also in process of developing their own union. Meeting minutes between the Industrial Relations Officer and GOPDC Contract Worker Representatives dated 22 February 2016 and 1st December 2016 were sighted. Issues discussed in the meetings included delay in payments and requests for other benefits.

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:

The company maintains a policy against child labour dated August 2016 and signed by the Managing Director, where the company does not employ any workers aged below 18 years old. Employees details (full name, date of birth and date engaged/employed) reviewed in addition to observations and interviews conducted with some workers indicated that children are not employed. Only persons who are 18 years and above were employed in accordance to the Ghana's labour laws the Act 560 1998(Children's Act) Due diligence is done by GOPDC through a thorough check of job applicants national identity cards and birth certificates among others.

Compliance status:

Yes No

NCR No.: -

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 no evidence of discrimination in GOPDC's labour recruitment policy, procedure and processes. Interview conducted with the Human Resource Officer revealed that about 60% of the entire contract workers are males and 40% females. It is also stated in the company's Collective Bargaining Agreement that GOPDC shall not victimise or discriminate against any employee in all matters pertaining to hiring, working hours, working hours, salary rates among others. Employment is based on merit, qualification and experience, skill and knowledge according to GOPDC's Recruitment Policy.

Compliance status:

Yes No

NCR No.: -

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:

The company has a Sexual Harassment Policy Statement dated August 2014 and signed by the Managing Director, which was sighted posted on several company notice boards at various locations of the estates and the mill. There is also a policy on Women and Reproductive Rights created on August 2014 and dated September 2014. Pregnant and breast feeding women are allowed to go home one hour earlier as per their CBA and medical coverage is provided for maximum of 4 children per family. The company also has a grievance mecha-

Compliance status:

Yes No

NCR No.

RSPO00829:

The company's current grievance mechanism pertaining to sexual harassment, violence

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nism, however, the company's current grievance mechanism pertaining to sexual harassment, violence and reproductive rights is inadequate due to the following:

- The existing procedure does not describe how anonymity and protection of complainants will be ensured where requested, and this assurance has not been communicated to all levels of the workforce
- No gender committee including representatives from all areas of work to specifically address areas of concern to women has been put in place, and hence no activities held by such a committee pertaining to trainings on women's rights, counselling for women affected by violence

This was raised as **NCR No. RSPO00829**.

In addition, the following opportunities for improvements were noted:

- 1) The company's policies on sexual harassment & reproductive rights currently does not include education for women and awareness of the workforce
- 2) There is no evidence of monitoring of progress of implementation of the policies or results of such monitoring activities
- 3) The reproductive rights policy currently does not include a commitment by the management to recognize of the basic right of all couples and individuals to decide freely and responsibly the number, spacing and timing of their children and to have the information and means to do so (e.g. reproductive & sexual health education). The policy was also not sighted posted on publicly available areas such as company notice boards. Workers interviewed also are not aware of such a policy although they informed that there is no restriction on their reproductive rights.

From all workers interviewed, there were no reported cases of sexual harassment, domestic violence or restriction of reproductive rights.

and reproductive rights is inadequate due to the following: - The existing procedure does not describe how anonymity and protection of complainants will be ensured where requested, and this assurance has not been communicated to all levels of the workforce - No gender committee including representatives from all areas of work to specifically address areas of concern to women has been put in place, and hence no activities held by such a committee pertaining to trainings on women's rights, counselling for women affected by violence

See also OFI no. 7 in Section 3.4

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

Findings:

The GOPDC mill has established the mechanism for FFB pricing as explained on FFB pricing for outgrowers, smallholder and private FFB sellers. The pricing of FFB purchased are considering of elements:

- CPO world price
- FFB price from competitors in the Kwae mill catchment area
- Production cost
- Production season

The mechanism was signed by managing director on December 2015. The managing Director will review the proposed price changes on a monthly basis and approve a new price. FFB prices are announcement to local communities when revised each month and stated at the mill gate.

FFB prices, the pricing mechanism and pricing information have been explained to the appropriate parties was done through regular social announcements through several radio communications.

Compliance status:

Yes No

NCR No.: -

Criterion 6.11: Growers and millers contribute to local sustainable development wherever appropriate.

Findings:

GOPDC has number socio economic interventions within the local communities. The major ones includes offer of employment, road maintenance, extension services provision to farmers, electricity extension, scholarship for needy but brilliant students, construction of educational facilities, community health

Compliance status:

Yes No

NCR No.: -

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<p>canters, sanitation facilities, boreholes for the supply of potable water, support to District Assemblies programs particularly National Farmers Day celebrations and donations to the traditional authorities. A library facility has been constructed at Kusi. This was verified during community visitation at Kusi.</p>	
Criterion 6.12: No forms of forced or trafficked labour are used.	
<p>Findings: There is no evidence of forced or trafficked labour are used both in GOPDC estates and mills. The company has regulation of working hours, for estate workers the working hours between 7 am to 2 pm for normal session and which could be increased during peak crop seassion. The payment of salary has been determined including the rate for overtime, as stated in worker contracts. GOPDC employed workers form Togo, however the workers has direct contract with GOPDC. No agent is used and there is no evidence that contract substitution has occurred.</p>	<p>Compliance status: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>
Criterion 6.13: Growers and millers respect human rights.	
<p>Findings: A policy to respect human rights has been established and signed by managing director of SIAT on August 2014, the policy has been communicate to SIAT group by email (regarding code of business including issue about Human right) on September 09, 2015. There was no evidence found of violation of human rights by the company.</p>	<p>Compliance status: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>
Criterion 7.1: A comprehensive and participatory independent social and environmental impact assessment is undertaken prior to establishing new plantings or operations, or expanding existing ones, and the results incorporated into planning, management and operations.	
<p>Findings: The company has plans for new plantings to be carried out at Okumaning estate, i.e. total of 2,240.55ha.406 ha was planted in year 2016 with another 136.32 ha planted in year 2016, with new planting continuing into year 2017. This was announced by the company as per their Notification of Proposed New Planting dated 26 October 2014 and available on the RSPO website. A comprehensive and participatory independent Social and Environmental Impact Assessment (SEIA) and High Conservation Value (HCV) Assessment which include internal and external stakeholders were completed by RSPO approved assessor from ProForest Ltd. The results are incorporated into the operational management planning to develop the new planting. All stakeholders interviewed during this audit did not raise any issues regarding the proposed new planting area.</p>	<p>Compliance status: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>
Criterion 7.2: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.	
<p>Findings: The last soil analysis of the company was done in year 2009, as seen from the Soil Test Report for Ghana Oil Palm Development Company dated April 2009 done by D.F.K. Allotey and E.A. Akuffo, during which 14 soil samples were taken and the soil chemical properties, acidity, conductivity, and nutrient levels were analysed. It was determined that all soil samples have pH ranging from 4.0 to 6.2, nitrogen levels are medium to high, while all plots are deficient in potassium and phosphorus, and acidity levels of all soils are low. The study includes fertilizer recommendations. The company has soil type map and slope map (scale 1: 300,000) where the main soil types identified at the estate are Oda/Temang, Nzima and Kokofu.</p>	<p>Compliance status: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>

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Based on slope map that both estates consist mainly of flat areas below 16% slope, although there are some small areas of Kwae estate that are hilly with 16-30% slope. The company has an SOP for management of sensitive areas (riparian buffer zones, wetland area and areas with slopes).

Criterion 7.3: New plantings since November 2005, have not replaced primary forest or any area required to maintain or enhance one or more High Conservation Values.

Findings:

During this 2nd surveillance, it was found that there is no revision about the HCV document assessment, when this document explained that the company has no replace the primary forest for new planting areas such as planted area from November 2005. The company has carried out HCV assessment by ProForest Ltd on 15, 24-30 June 2010 where it has carried out stakeholder's consultation with involving the stakeholders from local community members, formal and informal community leaders and government officials. Scope of this assessment is the presence of HCV's in the unplanted areas of Kwae and Okumaning estate (nucleus estate). Based on landsat year 2002 that the GOPDC's concessions have been largely shaped by human activities notably farming, cleared areas for human settlements, village and cities, cash crop production including oil palm, citrus, cocoa (in association with trees) and degraded forests. That is the fact that GOPDC's area was not replaced primary forest and has maintained HCV areas (i.e riparian, BDP, cemetery) since year planting 2005 and year planting 2011, 2013 & 2014 has carried out HCV assessment before conversion. For plantation development in period November 2005 until during the 1st surveillance, the company has set up a system for identifying and designating such areas as Biodiversity Conservation Plots (BDPs) and has carried out buffer zone/riparian protection for rivers and streams. The company is managing these areas to serve as remnants of forests for the purposes of biodiversity conservation and also as a safe haven for the remaining wildlife species in the area.

Compliance status:

Yes No

NCR No.: -

Criterion 7.4: Extensive planting on steep terrain, and/or on marginal and fragile soils, is avoided.

Findings:

Based on slope map that there are no areas within the company's concession above 30% slope. The majority of estate area is flat with slope range is 0 – 16% for Okumaning estate, and 0 – 16% and 16.1 – 30% for Kwae estate. Based on soil type map and soil analysis year 2019, there is no peat or any other fragile or marginal soils identified in the estate so map of marginal and fragile soil not available.

Compliance status:

Yes No

NCR No.: -

Criterion 7.5: No new plantings are established on local peoples' land without their free, prior and informed consent, 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:

As explained under CR2.3, the company has complete legal right to the management and use of their land. Several settler communities living in the estates are there illegally. The company has however agreed to compensate them for their crops and structures, and require them to relocate after compensation has been done. There is evidence that communities are presented by institutions or representatives of their choice, e.g. the Congo community has engaged their own lawyer and set up a committee to follow up on the status of the land issues

Compliance status:

Yes No

NCR No.: -

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and compensation.

Criterion 7.6: Local people are compensated for any agreed land acquisitions and relinquishment of rights, subject to their free, prior and informed consent and negotiated agreement

Findings:

The company has not identified the identified any local communities with legal rights to their company area. For most of the land issues described above, the communities were settlers living illegally within the company's area. The company has identified the rights of the community to their planted crops and structures (houses and other buildings), for which the company has agreed to compensate the settlers for their crops and structures, which for some communities has been completed, while for others, it is still ongoing, as described in CR2.2 above. As the settlers are not legal owners of the land, participatory mapping was not done, but only identification of number of crops and structures to determine amount due for compensation, which is done with cooperation of the Land Valuation Department of Ghana. After compensation of the settlers, it is expected that the settlers vacate the area. This has been complied with by most of the compensated villagers, e.g. at the Congo community. The area in which the settlers are or were living is indicated in maps as shown in their "Summary of Outstanding Grievances/Land Compensation Issues at GOPDC Concessions in Kwae & Okumaning Estates". For all cases, where the company has agreed to compensate the settlers for their crops and structures, no planting or work is done on the settler's area until they have all received compensation and vacated the area.

GOPDC has a procedure entitled "Compensation Management-Land Use Specific created on 23 August 2014" that applies to land within GOPDC's concession which is occupied and used by the communities. All ongoing land issues are as described under CR2.2. Where compensations or agreements have been made with the settlers, records of compensation made and acknowledgements by recipients are maintained, e.g. sighted compensation payment records for community members of Beposo and Congo.

Compliance status:

Yes No

NCR No.: -

Criterion 7.7: Use of fire in the preparation of new plantings is avoided other than in specific situations, as identified in the ASEAN guidelines or other regional best practice.

Findings:

There is no evidence that burning was done during land clearing activities for new planting areas. Based on documented agreements between GOPDC and land clearing contractor, Jhon Jones Machinery & Equipment Limited, engaged for the hiring of heavy duty equipment to carry out land clearing at Okumaning estate, land clearing is done through felling, chipping and stack without use of fire.

A new planting in field No.S24A and S16B was previously settler area where the community has undergone the compensation process and relocated. The area was not previously a forest area or fragmented forest area. Before oil palm planted, this area was mixed agriculture owned by local community, evidences, still found in field the cocoa tree, cassava tree, banana tree, orange tree and some coconut tree.

Compliance status:

Yes No

NCR No.: -

Criterion 7.8: New plantation developments are designed to minimise net greenhouse gas emissions.

Findings:

The company has calculated the carbon stock from new planting area since November 2015 for both estates (Kwae and Okumaning). For Okumaning es-

Compliance status:

Yes No

NCR No.: -

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<p>tate, the estimated of carbon stock calculated from 2006 until 2015, with total Ha planted was 1,329.8 Ha, total CO₂ e was 308,609.7 t CO₂ e, and per year was 12,344.4 ton CO₂e/year and 9.28 tCO₂e/year/ha. Then for Kwae estate was calculated from 2006 until 2015, with total Ha planted was 3,654.81 Ha, total CO₂ e was 764,497.89 t CO₂ e, and per year was 30,579.9 ton CO₂e/year and 8.37 tCO₂e/year/ha.</p>	
<p>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.</p>	
<p>Findings: The company implements continual improvements plans in each of the following aspects:</p> <ul style="list-style-type: none"> Reduction in use of pesticides: The company has ceased using paraquat and doesnot carry out prophylactic use of pesticides Environmental impacts : The estate maintains cover crops such as <i>Pueraria</i> and <i>Mucuna</i>. These crops are maintained by estate to reduce the soil erosion potential. The company has an Environmental Management Plan (EMP) dated 27 January 2014 for the plantation and December 2013 for Industrial Operation. The company also has an HCV assessment was conducted by Proforest in year 2010 and still implementing their HCV management plan for year 2014-2018 for all identified HCV areas. See Criteria 4.3, 5.1 and 5.2 for details. Waste reduction: A Waste and Pollutants (GHG) Management Plan dated 14 Sept 2014 version 1 is available for all mill and estate operations. See criterion 5.3 for details. Pollution and greenhouse gas emissions (criterion 5.6 and 7.8): GOPDC mill has records of plans to reduce pollution and emission, including greenhouse gases and a bio-methanation plant and installation of an environmentally friendly boiler. See criterion 5.6 for details. Social impacts: GOPDC has an updated Social Impact Assessment action plan for 2016/2017 which gradually addresses summary of key findings. See criterion 6.1 for details. Optimising the yield of the supply base: The company is continually striving to optimize yield through proper implementation of SOPs and best practices. 	<p>Compliance status: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>

The following is a summary of findings made for the criteria listed in the RSPO Supply Chain Certification November 2014, with selected supply chain model (MB) for detail information about company's compliances to RSPO SCCS Module E.

<p>E.1 Definition</p>	
<p>Findings: During this 2nd surveillance, GOPDC mill still implemented the RSPO SCCS Module E (Mass Balance). Mill also has separated certified source with uncertified sourced processed in GOPDC mill. Based on real data production for 2016, GOPDC mill has records for FFB received, while for certified estate came from nucleus estate i.e.: Okumaning and Kwae estate, while for uncertified FFB source came from smallholders and outgrowers. For 2016, total FFB received from FFB summary received was:</p> <ol style="list-style-type: none"> 1. Certified soucre about 67,544.91 mt from Kwae and Okumning estate 2. Non certified source about 65,124.06 mt from smallholders, outgrowers and private 3. FFB total recieved certified and uncertified was 132,668.970 mt. 	<p>Compliance status: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>

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E.2 Explanation	
<p>Findings: For 2016, GOPDC mill already records of mass balance record for certified raw material and product. Follow information below:</p> <ol style="list-style-type: none"> 1. Certified FFB received about 67,544.91 mt 2. Certified CPO produced about 16,210.78 mt 3. Certified PK produced about 3,377.25 mt 4. Certified PKO produced about 1,519.76 mt 5. KER% for PK about 4.73% 6. OER% for CPO about 21.64% <p>While for 2017, GOPDC mill also has projection budget, follow information below:</p> <ol style="list-style-type: none"> 1. Certified FFB estimation projection received about 77,810 mt 2. Certified CPO produced estimation projection produced about 18,674.40 mt 3. Certified PK produced estimation projection produced about 3,890.00 mt 4. Certified PKO produced estimation projection produced about 1,750.72 mt 5. KER% estimation projection about 24% 6. OER% estimation projection about 5% <p>GOPDC mill has records for transaction record has been sold in 2016 for certified product: CPO about 1,967.21 mt this was under RSPO etrace record, with contract No.4800177234, Invoice No,KSLS16001294 A, and all transaction records already recorded under RSPO it plat form e-Trace. GOPDC mill already registered under RSPO IT platform (e-Trace) with register No. RSPO_PO1000002358.</p>	<p>Compliance status: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>
E.3 Documented Procedures	
<p>Findings: GOPD Mill has record for all procedures related RSPO SCCS MB implementation. The procedures was SOP Mass Balance Supply Chain System creation date on 01/03/2016, reviewed on 20/01/2017 Version 04. This document explanation mass balance definition, how to received the certified and uncertified raw material, while certified source only come from nucleus estate (Kwae and Okumaning estate), and noncertified raw material come from smallholders, outgrowers and private. For incoming raw material received handling for certified in weighbrigde, the person incharge should ensure in the weighbrige ticket (ticket number, date, truck number, drivers name, time in and time out, first and second weight, net weight and product type). Then ABS system all date will records, such as date of FFB receipt, total FFB received, FFB quantity and others). And for purchasing and sold activity in invoicing records, the invoice contains following information about:</p> <ol style="list-style-type: none"> 1. the name of address of the buyer 2. the name of address of the seller 3. the loading or delivery note 4. the date on which the documents were issued 5. a description product, including the applicable supply chain model (MB) 	<p>Compliance status: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>NCR No.: -</p>

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6. the quantity of the products delivered
7. supply chain certificate number (RSPO)
8. a unique identification number.

Then for RSPO certified products received at and sent to Tema Tank Farm (TTF) procedures also mentioned in point "d" page on 7. on This page certified product will transferred to Tema Tank Farm only CPO and some in PKO. All product arrival in TTF the delivery note is verified by the Head of Sales and Marketing to verify the contains the necessary information. The Head of Sales and Marketing informs the TD (Technical Director) and person responsible for the RSPO IT Platform so that the transaction is entered in the RSPO IT Platform and the mass balance calculation sheet.

Product dispatch from TTF, the TTF supervisor is informed by Head of Sales and Marketing when products to be dispatch are RSPO certified. The supervisor the knows to enter the dispatch as RSPO in the dispatch log sheet. He also verifies that the invoice is an RSPO invoice, and checks that commercial invoice and packing list contain appropriate information in case of export.

Any product passing through TTF are recorded by the Head of Sales and Marketing in a table containing the following information:

1. opening stock
2. product received from Kwae
3. product purchased from suppliers
4. product sent to Kwae
5. product sold to customers
6. Closing stock.

The procedures also explained about mass balance calculation and control, whereas the mass balance controls will monthly basis and will communicated to TD, to MD (Managing Director), COO (Chief Operational Officer), CFO (Chief Finance Officer), MKT (Marketing Department) and HSE (Health Safety and Environment).

During the 1st surveillance there is no change to any person who responsible for RSPO SCCS MB in mill form previous audit, The mill already carried out training for person incharge in 2016 about on March 3, 2016 attendant by 12 person from all department related, and while for 2017, the mill already has been done training on January 20, 2017 with attendant list evidenced and attendant by 10 person from all department related.

The GOPDC mill has established the procedures for handling certified raw material and product, especially for FFB/incoming raw material with document SOP Mass Balance Supply Chain System creation date on 01/03/2016, reviewed on 20/01/2017 Version 04. For certified raw material the document should include information for date, plantation site, plot number, YoP, number of bunches, clock number, name of loaders, drivers name, clerk's names, vehicle number, weighing ticket number, weight of FFB.

While for non certified raw material only need to ensure the date, number of bunches, drivers name, vehicle number, transporters name, name of signature of farmer, farm number, farm location, weighing ticket number, weight of FFB. The procedure already mentioned clearly about non certified and certified raw material handling and product handling.

E.4 Purchasing and goods in

Findings:

GOPDC Mill has verifies the volumes for certified and uncertified FFB received and products, through the mass balance records templated for 2016. All data for certified and uncertified mentioned clearly in criterion above in production records.

On the company procedures mentions about if any projected overproduction the mill will inform to the CB immediately through the email as a mentioned in the company procedures.

Compliance status:

Yes No

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E.5 Record keeping	
<p>Findings: GOPDC mill has record for certified product (CPO) sold under RSPO IT platform, about 1,967.211 mt with the buyer IO Loders Croklaan Oil B.V addressed in Antraticaweg 191, 3119 KA Maasvlakte - Rotterdam, Netherlands, with RSPO SCCS MB supply chain system, with completed information system such as country of origin from Ghana, transport mode by sea, quality information was FFA-Max 5%, moisture max about 0.5%, Iodine value Max 19 at the time of shipment. Invoice No. KSLS16001294 A, date on 05/10/2016, with contract No. 4800177234. All CPO certified transaction has been record in RSPO IT platform (e-Trace) system with shipping announcement document follow: 1. Seller transaction contract No.GOPDC2016_Proforma_106 2. Seller reference No.KSLS16001294 3. Buyer reference No.4800177234 4. Product Name CPO RSPO SCCS MB 5. Transaction ID TR-e661e3810319e 6. B/L Number TEM/ROT/001 7. Ship name Tour Pomerol All transaction records accessible in place and the facility kept the record within three years as required by facility procedure. GOPDC Mill not carry out outsourced activities so for this criteria not implemented.</p>	<p>Compliance status: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No NCR No.: -</p>

3.2 Status of Previously Identified Non-conformities

A total of 8 nonconformances were identified during the previous year's assessment. These consisted of 5 major non-conformities and 3 minor non-conformities. During this surveillance assessment, it was found that there was sufficient evidence for closure of all non-conformities. The following is a description of the evidence of action taken to close the non-conformities raised during the previous assessment, as well as auditor's conclusions on the status of the non-conformities.

NCR No.	Clause & status	Nonconformity	Auditee response		Verification result during this audit	Conclusion (Open/Closed)
			Correction	Corrective Action		
RSPO 00001	4.2.3 (Minor)	GOPDC has no established program for smallholder towards to RSPO requirement.	Strategy and action plan to be developed to certify Smallholder through meeting with Solidaridad	HSE RSPO requirement and all completion dates should be added into a calendar	GOPDC has a plan for RSPO certification of their 207 scheme smallholders. Evidence was sighted of a briefing on the duties and responsibilities of RSPO Smallholders Association Executive Committee meeting done on 18 October 2016 (briefing materials and attendance list), and record of election the association committee done on 27 October 2016 (attendance lists, photos and meeting minutes sighted. The current	Closed

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					plan for certification is in September 2017, however the certification audit may be done together with next surveillance audit for GOPDC.	
RSPO 00002	1.3.1 (Minor)	The evidence that the policy has been communicated to all suppliers and other workforce's level beside management and operational level was not found.	Update stakeholders list (supplier, NGOs, Media, security). [AM] Diffusion of code of business policies to stakeholders, specially subcontractors and supplier. Diffusion of code of business on the website (free access).	Create a diffusion list for all relevant documents (SOP, Policies, etc) indicate also which ones have to be translated.	Sighted records of sensitization of the RSPO policies done on different dates and different locations, including signed/fingerprinted attendance lists and photos, as follows: <ul style="list-style-type: none"> • 08/11/2016: for field worker at Kwae Estate • 09/11/2016: For field workers at G1 plot at Kwae estate • 11/11/2016: For field workers at Kwae estate • 14/11/2016: For field workers at Market (station) of Kwae estate • 15/11/2016: For workers at the rubber nursery • 16/11/2016: For 31 loaders at transport waiting area of Kwae Estate • 21/11/2016: For workers at Okumaning Division I • 22/11/2016: For workers at Okumaning Division 2 • 25/11/2016: For workers at the mill • 28/11/2016: For workers at Okumaning office Division 2 and also at the workshop <p>The training was done mostly vernally and in Twi. Workers interviewed demonstrated awareness of the policies.</p>	
RSPO 00003	2.1.1 (Major)	There are found some inconsistency to Ghana regulation i.e. The driver for FFB transporter No. GR 7498-10 and GR 4184 -11 has no driving license.	Memo to inform all drivers about license checking at the entrance of the mill. HSE will checking of the driver license at the mill gate and documents of the vehicle. In case of non-conformity, it has to be reported into a form. OGM inform private farmers/transporter that they have	Provide list of all legal documents required for drivers and subcontractors. HSE office will include in the internal audit program the audit of contractor; to be sure they are conforming to registration. Legal officer will update the transport service agreement and contractor registration.	GOPDC submitted evidence such as: <ol style="list-style-type: none"> 1. Notice License checks at the gate 2. Transport vehicles memo 3. SOP HSE 2016 Vehicle control form Completed 4. Transport Policy training Participant list 5. Picture of one training 6. SOP HSE 2016 Transport 7. External vehicle test 8. GOPDC Transport Workers Agreement 9. Registration review suppliers' contractor 10. Check List for New Employees 	Closed

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			to ensure all their transport are compliant with Ghana law (permit, insurance etc).		<p>Managing director issued Transport vehicles memo dated January 27, 2016 and February 08, 2016; With effect from Monday 8th February 2016, management has authorized, routine checks on all vehicles to ensure compliance to Ghana roads traffic act (act 683)2004 and also GOPDC' s own internal road safety rules, regulations and the transport policy.</p> <p>The unannounced checks by the Security and the HSE unit would include but not limited to the below items:</p> <ol style="list-style-type: none"> 1. Driver's license 2. Road worthy Certificate 3. Vehicle insurance 4. Fire extinguisher <p>Appropriate PPE use (especially to gain access to the mill premises)</p> <p>This is a directive Chief Operating Officer to inform you that henceforth GOPDC Security guards will be checking Driving Licenses at all the Main Security gates and the Mill gate to ensure that Drivers are driving with valid driving license. All drivers must comply with this directive which is in conformity with GOPDC Transport Policies as well as National Road Safety Policy.</p> <p>There is sample of vehicle control form transport rules and regulation dated February 03, 2016 for vehicle no. AS 243 W; GE 491 13; GR 3103-11</p> <p>During on visit to loading ramp and interview with the truck driver, it was confirmed that the drivers has driver's license valid until September 29, 2020.</p>	
RSPO 00004	2.3.2 (Minor)	Representative of Kusi community have no copy of the land dispute map and negotiation pro-	CRO provide all relevant documents concerning the land dispute to Kusi community.	CRO establish a list of documents to be distributed to the communities in the framework of dispute resolution. CRO and Surveyor establish a list of po-	Records of distribution of land dispute map to the Kusi community was sighted and confirmed during interviews with the Kusi community representatives	Closed

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		cess.		tential grivances with surrounding communities to anticipate them.		
RSPO 00005	4.7.3 (Major)	During visit to the mill and harvesting activity, seen unloading workers and carrier not wearing the required PPE.	HSE office re-assess the risk for unloading workers that go into the mill, be they subcontractors or private. HSE officer revise the risk assessment of the carrier and PPE matrix to be implemented.	HSE officer continue to ensure that all workers are wearing their PPE by an inspection on a regular basis and include offenses into HSE monthly report.	<p>The company has documents such as:</p> <ol style="list-style-type: none"> 1. Risk Identification forms. Loading, Carrying, Harvesting 2. Risk Assessment Harvesters, Carriers and Off loaders 3. PPE EPI 2016 v08 4. Rapports mensuels HSE GOPDC - 2016 01 <p>There is re-identification of risk for several activities such as loading; harvesting; transport of FFB; There is Manual HSE (unique occupational risk assessment document) inform about work phase, source of hazard, danger or dangerous situation, risk and existing measures of prevention including further action for better risk control.</p> <p>GOPDC also provide PPE matrix informs about appropriate PPE for the relevant jobs. There is record of PPE distribution for the workers such as FFB checker has been provided with wellington boots; harvesting has been provided with with wellington, raincoat and gloves, etc.</p> <p>GOPDC also provide evidence of monitoring of PPE usage "PPE Compliance Spot-checks" the document has been inform the nonconformities about PPE policy implementation and the action taken follow up the findings.</p> <p>The company gives the PPE to employees. There is evidence about handover PPE to employees such as for the mill i.e gloves (November 2016), Okumaning estate i.e hand gloves (June 2016), boots (January, March and September 2016).</p>	Closed
RSPO 00006	6.5.1 (Major)	There are inconsist-	HR, CAO & COO updating	HSE include in the internal au-	The company has defined a minimum basic rate for con-	Closed

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		encies of wages payment for numbers of workers following company's rule i.e. GOPD. Contract rate effective August 2015; i.e. employe no. 15H013; no. 15P138 and no. 15P187.	of the contract rate, HR & Legal Compliance clarify employment conditions of service and offer of employment.	dit program the audit of payment condition by internal auditor.	tracted workers depending on the skill level of levels, i.e. unskilled workers, skilled workers and highly skilled workers, and this basic daily rate is defined in the working contract of each employed contract worker. The minimum basic rate for all levels of workers are above ₵11, which is well above the local minimum wage which was increased to ₵8.80 in January 2017. The reason for inconsistency between the contract defined basic rate and actual payment rate is because the contract workers are paid a piece rate depending on the type of work done, which may change according to management requirement. Piece rates for different types of work are defined in a piece rate table, and payments for daily targets are set based on the minimum basic rate. Where workers achieve above the minimum daily target, they are paid more according to piece rate. Due to this, workers are usually able to achieve more than the basic daily rate, which was confirmed from sampled pay slips of contracted workers.	
RSPO 00007	6.5.2 (Major)	There is no evidence that the workers contract have been communicated in local language e.g harvester workers since some workers can not understand in English.	HR officer translate worker contract in Twi.	HR officer do a survey on reading capacities of workers and review the contract. Add a commitment of understanding signed by persons who have explained the contract. HSE office review HSE-SOP-3 about communication. Include whether or not a document should be translated in local language before diffusion.	The company provided documented evidence that new workers had been brief on the terms and conditions of their contracts, including signature of interpreter on their contract and signed attendance lists for 'Interpretation of Contract forms' done on 3 January 2017 for 29 new workers. During interviews, workers confirmed that they have been briefed on contract terms but some workers still could not really understand the terms, especially methods of overtime calculation. This is noted as an observation.	Closed with observations
RSPO 00008	6.6.1 (Major)	There is no published statement in local language recognizing freedom of association	[HSE; HR; LC] Translate the freedom of association policy in Ashanti Twi and display it on the information board. HR, CPP	HR officer write a SOP to indicate clearly which means of communication exist between workers and all relevant groups	The company has established a statement on Freedom of Association dated 25 January 2016 in English as well as in Twi dated February 2016. The statements have been posted on notice boards for public view of workers.	Closed

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		was not available. The company should determine mechanism to express casual workers aspiration.	& MD create a committee for the casual workers with a yearly calendar for meeting with the management.	(union trade; workers; families; contractors on site etc), with the management.		
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3.3 Identified Non-conformances, Corrective Actions Taken and Auditors Conclusions

During this surveillance assessment, a total of 4 nonconformances were identified. These consisted of 3 major non-conformities and 1 minor non-conformity. 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. For the minor non-conformances, the company has submitted their planned corrective actions and the status of closure of these minor non-conformities will be assessed during the next surveillance audit. A summary of all identified non-conformances, corrective actions taken and auditor conclusions is as below:

3.3.1. Major non-conformities

It is recommended by the lead auditor to award the system of the company with a certificate pursuant to the above-mentioned RSPO standards after eliminating the non-conformities rated as “major”.

NCR No.	Clause & status	Nonconformity	Auditee response		Verification result	Conclusion & Date of closure
			Correction	Corrective Action		
RSPO 00826	2.1.1 (Major)	Based on field visit to Kotokobong river (DN12) and Abrewa river (DS1) found the riparian buffer-zone at both of these rivers are planted with oil palm. This is not in accordance with the requirement of the Ghana Regulation Ministry of Water Resources, Works and Housing.	#1 [COO; Surveyor; HSEM] Develop a method to identify which buffer zones have to be restored according to WRC policy and RSPO standard. #2 [CAO; EM] Invite WRC to do an inspection of the plantation, to classify water bodies and give guidance on where buffer zones are required and which size it should be. #3 [COO; EM] Restore the buffer zones which have	#4 [EM; Surveyor; HSE] Educate sprayers on buffer zone preservation. #5 [HSEM] Develop land preparation procedure to put emphasize on riparian buffer zone preservation.	The company provided evidence of immediate action taken to restore river riparian buffer zones by removing planted palms and re-establish the buffer zones with other plants. Evidence sighted was as follows: 1) Report dated March 2017 on 'Identification of Riparian Buffer Zones to be Restored'. In this report, 10 plots with water courses were identified and justification provided whether they shall be restored or not. 5 plots were confirmed for restoration, 2 were opted not to undergo restoration (due to trees being over 3 years old) and to cease chemical application only, and another 3 is pending recommendation from the WRC 2) Letter from GOPDC to the WRC requesting for	Closed Date: 26 March 2017

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			been identified, by removing the palm trees and planting local trees.		<p>classification of water bodies, dated 10 March 2017. The WRC responded in letter dated 15 March 2017, stating their agreement to conduct the assessment on-site on 12 April 2017</p> <p>3) Report dated March 2017 on buffer zone restoration started for 5 plots identified for restoration. This included photos of oil palm uprooting activities and invoices for paying of seedlings of other plants.</p> <p>4) HSE annual training plan for year 2017 which now includes training on buffer zone conservation</p> <p>5) Report on BDP and Buffer Zone Sensitization done for Phyto-Sanitary team on 20 March 2017. This included photos and signed attendance lists</p> <p>6) Revised SOP for Land preparation which defines requirements to restore river riparian buffer zones during replanting activities</p>	
RSPO 00827	4.6.5 (Major)	The construction of sprayer's PPE washing and storage area which was planned for year 2016 was postponed and at time of this surveillance still not commenced. This facility shall be made available as sprayers currently bring their PPE home after work which creates health risks	#1 [MD] Signature of contract with subcontractor with a short timeline (Q2 2017) for Okumaning.	#2 [HSEM] Revision of the Management of chemical products handling procedure. [MD] Setting to standards of Kwae cloakroom (showers and lockers)	The company provided evidence of signed contract dated March 2017 between GOPDC and construction contractor named Peghan Ventures for the construction of the Okumaning PPE store (referred to as the 'cloakroom'). The layout plans for the cloakroom were sighted as well as qualifications, previous projects list and business license of the contractor. Invoice showing advance payment made to the contractor on 7 March 2017 was also available. The company's SOP on management of chemical products was also updated on 16 March 2017 to include new procedures for storage of spraying PPE.	Closed Date: 26 March 2017
RSPO 00828	6.5.2 (Major)	There are several clauses in the 'Conditions of Service of Casual Workers, Temporary Workers and	#1 [HRM; LC] Write a new version of the Conditions of Service for Casual Work-	#2 [HRM; LC; MD] The Workers' Committee will meet the HR to discuss all clauses and such meetings	Revised copy of the "General Conditions of Service of Casual Workers, Temporary Workers and Piece Rate Workers of GOPDC" dated 1 February 2017 and signed by the managing director was provided. In	Closed Date: 26 March 2017

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		<p>Piece Rate Workers of GOPDC' dated 2012 which are not being enforced, e.g.:</p> <ul style="list-style-type: none"> - Article 15 (Medical Facilities) specifies that workers are encouraged to register themselves and their dependants under the NHIS and the company shall bear the cost of registration of the worker, his or her registered spouse and up to 4 children or registered dependants. Contracted workers interviewed informed that the company does not pay for NHIS registration for their family members who are not workers. - Article 34 (Incentive Bonus) specifies that workers present for duty 245 days and above get 1 month basic pay while workers present for duty for 230 – 240 days gets 75% of 1 month basic pay. In actual, workers who are present for duty for 130-179 days received 1% of their annual pay while workers who are present for duty for 180 days and above receive 3% of their annual pay. 	<p>ers, Temporary Workers and Piece Rate Workers which comply with the Ghanaian Labor Act and reflect their actual conditions. This new version has to be validated and displayed.</p>	<p>will be documented with minutes #3 [HSEM; LC; HR] Checklist of points regarding worker conditions of service that should be assessed during internal audit. Periodic review of the General Conditions of Service of Casual, Temporary and Piece Rate Workers as stated in the agreement. Internal audit will be conducted to ensure that all clauses agreed upon shall be enjoyed by the workers.</p>	<p>the revised document, the terms for Medical Facilities (now revised to Article 14) remain the same while the terms for Incentive Bonus (now Article 33) does not specify the bonus calculation method but only specific bonus payout are based on satisfactory attendance and general performance of the company, and the modalities of payment will be communicated to workers prior to payment.</p> <p>A meeting was held on 17 March 2017 with the contract worker's committee to explain the revised conditions of service for contract workers as per the new document to the committee. Meeting minutes and signed attendance lists were sighted.</p> <p>The sample of checklist to be used during HR Internal audits was also provided, which includes many points to check compliance to the new contract terms and HR legal requirements. HR internal audits are planned for March and October 2017 as seen from Audit program dated 11 January 2017.</p>
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3.3.2. Minor non-conformities

The deadline for closure of minor non-conformities is one year. The planned correction and corrective actions to close the minor noncompliances have been provided by the auditee as below and are accepted by the audit team.

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The effectiveness of implementation of all minor non-conformities identified shall be audited again during the next surveillance audit in line with the required timeframe.

NCR No.	Clause & status	Nonconformity	Auditee Action Plan		Audit team remarks (if any)
			Correction	Corrective Action	
RSPO 00829	6.9.3 (Minor)	<p>The company's current grievance mechanism pertaining to sexual harassment, violence and reproductive rights is inadequate due to the following:</p> <ul style="list-style-type: none"> - The existing procedure does not describe how anonymity and protection of complainants will be ensured where requested, and this assurance has not been communicated to all levels of the workforce - No gender committee including representatives from all areas of work to specifically address areas of concern to women has been put in place, and hence no activities held by such a committee pertaining to trainings on women's rights, counselling for women affected by violence 	<p>#1 [HR; Local Union] To put in place a committee specifically to address the issue of sexual harassment of other women related grievances.</p> <p>#2 [HR; Local Union] To amend the SOP to address anonymity and protection of workers who fall prey to sexual harassment and other grievances.</p>	<p>#3 [HR] Members of such committee will undergo training on women's right and other gender related issues Communication/sensitization program to all categories of workers.</p>	Action plan accepted

3.4 Noteworthy Positive Components and Opportunities for Improvement

Positive Observation:

No.	Indicator	Positive observations
1.	6.2.2	Observed that there is a good relationship maintained between the company (especially the Community Relations Officer) with the local communities
2.	6.3	Most workers interviewed throughout this audit are happy with the management and confirmed that any issues raised are resolved in a timely and appropriate manner
3.	6.5.2	GOPDC is in good standing with the Social Security and National Insurance Trust (SSNIT) for the deduction and payment of workers contribution.

Opportunities for Improvement:

No.	Indicator	Observations / Opportunities for Improvement
1.	1.3.1	The company has a Code of Business Conduct which is publicly available on the company website, signed by the managing director. However the COBC is not dated
2.	2.1.1	<p>1) There was found a truck driver at the mill who did not have his driving license on his person. It was confirmed that the company maintains the original driver's license which is valid from 20 August 2015 until 20 August 2021. It was also informed by the management and confirmed by the local expert that it is common practice for vehicle drivers to not carry their driver's license on their person but if requested for by the local authority, they are required to show it within 24 hours. However, it is noted as OFI as this is not in line with GOPDC's corrective action and company requirement for drivers.</p> <p>2) From sampled Credit Union Membership forms for 5 workers, the forms for 3 staff were confirmed to state an agreed deduction amount which is consistent with their pay slips. However, agreed contribution amount stated on Credit Union Membership application forms for 2 workers were found to inconsistent with sampled pay slips, e.g.:</p> <ul style="list-style-type: none"> - Lydia Amponsal (Staff ID S1504002) – Deduction of GH¢ 300 shown on latest pay slip but Credit Union form signed May 2015 showed agreed deduction of GH¢ 100 - Edward Sadorkie - Deduction of GH¢ 169.54 shown on latest pay slip but Credit Union form signed 12 Sept 2015 showed agreed deduction of only GH¢ 80.00 <p>3) Sighted in the worker's attendance lists for Okumaning Estate, there are a number of casual workers who have worked over 200 days in year 2016, e.g. Isaac Yeboah (231 days), Isaac Teye (216 days), Daniel Agyei (206 days) and Isaac Nkrumah (284 days). In accordance with the Labour Act 2006 Clause 75 on Temporary Workers and Clause 21 regarding definition of continuous service, for workers employed for period of more than 6 months continuously, where the requirement of continuous service shall be deemed to have been met if the worker has worked for not less than two hundred days in the particular year, such workers should be treated as permanent worker and therefore given the benefits of permanent workers. Due to lack of time, it could not verified if these casual workers were provided such entitlement, hence it is noted as an observation</p>
3.	4.7	<p>1) The company should provide safety induction to the visitor before entering the mill area</p> <p>2) Fertilizer applicators at Okumaning estate are not aware of symptoms of chemical contamination</p>
4.	6.1.3	Training and capacity building identified as measures aimed at increasing staple food crop production and mitigating the challenge of land scarcity on food insufficiency are good but actions taken so far by giving donations and food incentives for example edible oils to the District Assemblies are not adequate to alleviate the challenge.

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5.	6.5.1	<p>1) Terms and conditions of services for casual workers are defined in document entitled 'Conditions of Service of Casual Workers, Temporary Workers and Piece Rate Workers of GOPDC', dated 1 April 2012. Article 2 of the document states that the duration of the document is 3 years with effect from 1st April 2012. It is hence expired and should be reviewed. Clause (c) of Article 2 states that the document shall continue to be in force until a new document is signed</p> <p>2) Copies of terms and conditions of service should be provided to the casual workers in a language understood by the workers. Casual workers interviewed at Okumaning estate informed that they do not receive any such document</p>
6.	6.5.2	<p>1) For 6 contracted FFB offloaders interviewed the mill employed since beginning of January 2017, working contracts are not yet provided to the workers. Verified that this was due to technical breakdown of contract generating system (ABS) since 7 January 2017 and the issue was only resolved on 22 January 2017. Drafts of contracts for FFB offloaders have been sighted and pending signing by the contracted workers.</p> <p>2) Some workers interviewed at the estates informed that they still do not have a very good understanding of their employment contract terms, especially overtime calculation, although they confirm they have been briefed by the management.</p>
7.	6.9.1 & 6.9.2	<p>1) The company's policies on sexual harassment & reproductive rights currently does not include education for women and awareness of the workforce</p> <p>2) There is no evidence of monitoring of progress of implementation of the policies or results of such monitoring activities</p> <p>3) The reproductive rights policy currently does not include a commitment by the management to recognize of the basic right of all couples and individuals to decide freely and responsibly the number, spacing and timing of their children and to have the information and means to do so (e.g. reproductive & sexual health education). The policy was also not sighted posted on publicly available areas such as company notice boards. Workers interviewed also are not aware of such a policy although they informed that there is no restriction on their reproductive rights.</p>

3.5 Issues Raised by Stakeholders and Findings Pertaining to Issues

Below is a summary of issues raised by stakeholders interviewed on-site

No.	Issues Raised	Audit Verification
1.	The Development committee of Kusi complained of GOPDC's delay in completing the library project. The building the said was completed two year ago but not functional due to lack of books and librarian.	GOPDC's CRO when contacted stated that their organization was seeking support from Ghana Cocoa Board and other organizations including the government for the provision of books and librarian.
2.	In addition to the contract work given to some of the people from Kusi, they are appealing to GOPDC to also offer permanent employment to particularly graduates and people with some amount of education.	GOPDC's has plans to offer permanent employment to the local communities but on the bases that they can provide the requisite skills needed for the job. As a first step capacity building programs such as provision of scholarships to needy but brilliant students from the local communities has been initiated.
3.	A list of 90 persons from the Congo community was given to the audit team with the complaint that they have not been paid their compensation i.e. for crops and structures. They have threatened not to vacate the area for land preparation and onward planting by GPODC. Reference was also made of a similar issue at Beposo which is currently been handled by the Court.	The Community Relations Officer for GOPDC informed and showed record of compensation payment made for every affected person of the Congo community where payment was made their lawyer who was supposed distribute the funds accordingly to the community members. He also proved with documents from the court which indicated that the affected people wanted their own lawyer to do the disbursement of fund

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		paid to them by GODPC as compensation. However, further info from the community revealed the lawyer had used some of the funds to make other payments, hence some of the remaining members did not received their money. Hence it was shown that the company had fulfilled their obligations, however, the company should continue to work on an amicable solution for the current predicament of the community.
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3.6 Conclusion and Recommendation for RSPO P & C and Supply Chain Certification

The audit team has confirmed through the audit process that the Ghana Oil Palm Development Company has established and maintains an effective system to ensure compliance with the RSPO P & C Ghana National Interpretation 2015 and Supply Chain Certification System requirements (dated November 2014). It is also confirmed that the company's annual volume of CPO and PK sold for the period of 2016 has not exceeded the certified annual tonnages as claimed in the organization's RSPO certificate no. 824 502 15027. TUV Rheinland recommends that GOPDC palm oil mill and its supply base be continuing approved for certification of compliance to the RSPO P & C and Supply Chain Certification System requirements .

4.0 CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY

4.1 Date of Next Surveillance Visit

The next surveillance visit is planned for January 2018.

4.2 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 GOPDC

.....
Florent Robert
SIAT Group Sustainability Manager
Date: 14 April 2017

Signed on behalf of PT TUV Rheinland Indonesia

.....
Carol Ng Siew Theng
Lead Auditor
Date: 10 April 2017

APPENDICES

Appendix 1: Details of Revised Certificate

Certificate

Standard : **RSPO Principles & Criteria Ghana National Interpretation: 2015 and RSPO Supply Chain Certification Systems: 2014**

Certificate Registr. No. : 824 502 15027

PT TUV Rheinland Indonesia certifies :

Certificate Holder : **Ghana Oil Palm Development Company Ltd**
Kwar near Kade, Kwabibirem District,
Eastern Region, Ghana, West Africa



and its company owned estates according to the annex


RSPO number : -

Scope : **Palm Oil Production and Plantation Management System**
An audit was performed, Report No. ASA2_15027. Proof has been furnished that the requirements according to RSPO Principles & Criteria for Sustainable Palm Oil Production; Generic Standard year 2013 are fulfilled.

Validity: The due date for all future surveillance audits is 12.01 (dd.mm).
The certificate is valid from 12 March 2015 until 11 March 2020.
The certificate shall remain valid for period stipulated above provided that the certificate holder mentioned here continues to comply with the RSPO P&C requirements. Status of compliance of the certificate holder shall be based on the annual inspections conducted by PT TUV Rheinland Indonesia.

RSPO registered parents company* : **SIAT SA**
(RSPO Member No. : 1-0005-04-000-00)
* Name of the RSPO registered member company of which the certificate holder is a subsidiary (if applicable)

Date of first certificate : March 12, 2015


PT TUV Rheinland Indonesia
Director

Indonesia, 21-04-2017

The certificate remains property of PT TUV Rheinland Indonesia and can be withdrawn in case of terminations as mentioned in the contract or in case of changes or deviations of the above-mentioned data. The licensee is obliged to inform PT TUV Rheinland Indonesia immediately of any changes in the above-mentioned data. Only an original and signed certificate is valid.

The annex, which details the mill and supply base covered by this certification, and the tonnage of crude palm oil and palm kernel claimed for certification, is an integral part of this certificate.

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Annex to certificate

Standard : **RSPO Principles & Criteria Ghana National Interpretation: 2015 and RSPO Supply Chain Certification Systems: 2014**

Certificate Registr. No.: 824 502 15027

Location: **Ghana Oil Palm Development Company Ltd**
 Address : Kwar near Kade, Kwaebirem District,
 Eastern Region, Ghana, West Africa



The palm oil mill and supply base covered in certification scope are :


Name of groups	Location	GPS locations	
		Latitude	Longitude
GOPDC Palm Oil Mill	Kwar near Kade,	06° 15'22"N	00° 56'38"W
Kwae Estate	Kwaebirem District,	06° 16'07"N	00° 56'50"W
Okumaning Estate	Eastern Region	06° 07'55"N	00° 56'32"W

CPO Tonnage Total Productions*:	29,210.00	tonnes
PK Tonnage Total Productions*:	6,663.00	tonnes
Company Nucleus Estates FFB Tonnages*:	133,260.00	tonnes
FFB Tonnages from other sources*:	55,450.00	tonnes
CPO Tonnage claimed for certification*:	18,674.40	tonnes
PK Tonnage claimed for certification*:	3,890.50	tonnes

*Projection for year 2017

Scope of SCCS & FFB receipt, produce and delivery of CPO & PK with
 supply chain model assessed : implementation of the following SCCS :

Identity Preserved
 Mass Balance


 PT TÜV Rheinland Indonesia
 Director

Indonesia, 21-04-2017

Issued by PT TÜV Rheinland Indonesia

Appendix 2: List of Abbreviations

AER	Annual Environmental Report
BDP	Biodiversity Plot
BOD	Biological Oxygen Demand
CBA	Collective Bargaining Agreement
CFC	Chlorofluorocarbons
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CPR	Cardio-Pulmonary Resuscitation
CSIR	Council of Scientific & Industrial Research
EIA	Environmental Impact Assessment
ERTs	Endangered, Rare & Threatened species
EMP	Environmental Management Plan
EPA	Environmental Protection Agency
ESH	Environmental Safety & Health
FFB	Fresh Fruit Bunches
EFB	Empty Fruit Bunches
EPA	Environmental Protection Agency
GH¢	Ghana Cedis
GHG	Greenhouse Gases
GH-NI	Ghana National Interpretation
GOPDC	Ghana Oil Palm Development Company Limited
GSBA	Globally Significant Biodiversity Areas
HCV	High Conservation Value
HRN	Hazard Rating Number
ICU	Industrial and Commercial Workers' Union
IPM	Integrated Pest Management
IUCN	International Union for Conservation of Nature
LCC	Leguminous Cover Crops
LTA	Lost Time Accident
MSDS	Material Safety Data Sheets
NGO	Non-Government Organization
ODS	Ozone Depleting substances
OPF	Outside Purchased Fruit
OSH	Occupational Safety & Health
P&D	Pests & Diseases
PKO	Palm Kernel Oil
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
SIA	Social Impact Assessment
SNL	SIAT Nigeria Limited
SSNIT	Social Security and National Insurance Trust
SOP	Standard Operating Procedure
TDS	Total Dissolved Solids
TSS	Total Suspended Solids
WRC	Water Resources Commission

Appendix 3: List of Stakeholders Interviewed and Contacted

No.	Name of Stakeholder	Institution - Address	Remark
Stakeholders Interviewed On-Site			
1.	Samuel Amparbin	Development committee member.	Kusi Community
2.	Diana Abrokwa	Development committee member.	Kusi Community
3.	Owusu Amponsa	Development committee member.	Kusi Community
4.	Adu Sarpong	Development committee member.	Kusi Community
5.	Nana Ankobeahene	Development committee member.	Kusi Community
6.	Robert Mensah	Congo community member	At least 15 other community members also present
7.	Isaac Bosompem	Mill FFB loader	
8.	Amuriyaga Guk	Mill FFB loader	
9.	Samuel Brantwo	Mill FFB loader	
10.	Adu George	Mill FFB loader	
11.	Fosu Kofi	Mill FFB loader	
12.	Mathias Kamo	Mill FFB loader	
13.	Odei Emma	Sprayer/ weeder	Okumaning estate
14.	Arthur	Sprayer/ weeder	Okumaning estate
15.	Nii	Sprayer/ weeder	Okumaning estate
16.	Felix	Sprayer/ weeder	Okumaning estate
17.	Awusamyu	Sprayer/ weeder	Okumaning estate
18.	Dwamarua	Sprayer/ weeder	Okumaning estate
19.	Afful	Fertilizer applicator	Okumaning estate
20.	Vivien Amoah	Fertilizer applicator	Okumaning estate
21.	Gamale Hanna	Fertilizer applicator	Okumaning estate
22.	Esi Nyarkoa	Fertilizer applicator	Okumaning estate
23.	Mary Nkum	Fertilizer applicator	Okumaning estate
24.	Vivien Abeyawe	Fertilizer applicator	Okumaning estate
25.	Faustina Mensah	Fertilizer applicator	Okumaning estate
26.	Nkansah Awi	Fertilizer applicator	Okumaning estate
27.	Comfort Agyeibea	Fertilizer applicator	Okumaning estate
28.	Jemaimah Baah	Fertilizer applicator	Okumaning estate
29.	Adwoa Nketia	Fertilizer applicator	Okumaning estate
30.	Vaida Annor	Fertilizer applicator	Okumaning estate
31.	Nelson Arkin	Nursery	Contract workers committee
32.	Monica Y. Quaye	Finance	Contract workers committee
33.	Mabel Bentum	Loose fruit picker	Contract workers committee
34.	Gobwim Oppom	Mill maintenance	Contract workers committee
35.	Agyapang Deniss	Maintenance	Contract workers committee
36.	Amoko Duodu	GAWU representatives	Junior workers representative
37.	Thomas Kybei	Tractor driver (mill)	Casual worker