

ANNEX 1 MATCHING OF SELECTED ISPO, MSPO AND RSPO INDICATORS

#	Key Concerns & Indicators (prosperity)
1	Fresh Fruit Bunch Quality
ISPO	<u>Verifier 2.3.10.2: Company has record/document of the implementation of SOP on processing and process of monitoring and measuring the quality of Crude Palm Oil.</u>
MSPO	<u>#4.6.2.3 The business or management plan may contain: a) Attention to quality of planting materials and FFB. [...]</u>
RSPO	<u>Guidance with criterion 3.1: The business or management plan should contain: [...] 2. Crop projection = Fresh Fruit Bunches (FFB) yield trends, 3. Mill extraction rates = Oil Extraction Rate (OER) trends, [...]</u>
2	Monitoring & Evaluation
ISPO	<u>#2.1.3: Plantation Company has Plantation Business Planning, Monitoring and Evaluation. Note: indicators apply to short-term plans (5 years)</u>
MSPO	<u>#4.6.2.1 A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.</u>
RSPO	<u>#3.1.1: A business or management plan (minimum three years) is documented [...] #3.1.3: The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.</u>
3	Agreements/Contracts with Third Parties
ISPO	<u>#2.2.5: Partnership between Plantation Companies and Third Parties. #5.3.2: Company has transaction documents with local communities in the procurement of goods and services.</u>
MSPO	<u>#4.6.4.1 Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. #4.6.4.2 The management shall provide evidence of agreed contracts with the contractor. #4.6.4.4 The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted.</u>
RSPO	<u>#2.2.2: All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. #5.1.5: Contracts are fair, legal and transparent and have an agreed timeframe.</u>
4	Fresh Fruit Bunch Trade
ISPO	<u>#6.1.2.2 Company has FFB supplier information to POMs.</u>
MSPO	<u>#4.2.3.4 Indicator 4: Records of sales, delivery or transportation of FFB shall be maintained.</u>
RSPO	<u>#2.3.1 For all directly sourced FFB, the mill requires: Information on geo-location of FFB origins; Proof of the ownership status or the right/claim to the land by the grower/smallholder; Where applicable, valid planting/operating/trading license, or is part of a cooperative which allows the buying and selling of FFB #2.3.2 For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator2.3.1.</u>
#	Key Concerns & Indicators (people)
5	Responses to Stakeholders
ISPO	<u>#2.4.3: Company has a response document or information service for requests for information from stakeholders.</u>
MSPO	<u>#4.2.2.3 List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.</u>
RSPO	<u>#1.1.3: Records of requests for information and responses are maintained.</u>
6	Occupational Safety & Health
ISPO	<u>#4.1.8: All workers receive adequate OSH training.</u> <u>#4.1.9: Company provides adequate Personal Protective Equipment (PPE) in accordance equipment purpose to each worker.</u>

#	Key Concerns & Indicators (people)
MSPO	Major 4.4.4.2 The occupational safety and health plan shall cover the following: [...] c) An <u>awareness and training</u> programme which includes the following requirements for employees exposed to pesticides: i) all employees involved shall be adequately <u>trained on safe working practices</u> ; [...]d) The management shall provide the appropriate <u>personal protective equipment</u> (PPE) at the place of work to cover all potentially hazardous operations as identified in the <u>risk assessment and control</u> such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).
RSPO	<u>#6.7.3: Workers use appropriate personal protective equipment</u> (PPE), which is provided <u>free of charge</u> to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. [...]
7	Legal Approval of Foreign Workers
ISPO	<u>#4.2.5: Companies that use foreign workers</u> must show RPTKA (<u>Plan</u> for the Use of Foreign Workers), IMTA (<u>Permit</u> to Use Foreign Workers), and comply with <u>relevant regulations</u> regarding the use of foreign workers.
MSPO	–
RSPO	–
8	Minimum Age
ISPO	<u>#4.4.7: Company makes efforts to prevent employment of workers under 18 years old.</u> Note: Indicator is suggested for omission because it is already listed in indicator 1
MSPO	<u>#4.4.5.14 Children and young persons shall not be employed or exploited.</u> The <u>minimum age</u> shall comply with local, state and national legislation. [...]
RSPO	<u>#6.4.1: A formal policy for the protection of children, including prohibition of child labour</u> and remediation is in place, and included into service contracts and supplier agreements. <u>#6.4.2: There is evidence that minimum age requirements</u> are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure.
9	Labour Organisation(s)
ISPO	<u>#4.5.4: Workers have the right to express their opinions and complaints through a clear mechanism including Trade Union.</u>
MSPO	<u>#4.4.5.13 The management shall respect the right of all employees</u> to form or join <u>trade union</u> and allow workers own <u>representative(s)</u> to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.
RSPO	<u>#6.3.2: Minutes of meetings between the unit of certification with trade unions or workers representatives,</u> who are freely elected, are documented in national languages and made available upon request. <u>#6.3.3: Management does not interfere with the formation or operation of registered unions/labour organisations or associations,</u> or other freely elected <u>representatives</u> for all workers including migrant and contract workers.
10	Local Wisdom
ISPO	<u>#5.2.1: Company has programs to preserve local wisdom.</u> <u>#5.3.2: Company has transaction documents with local communities</u> in the procurement of goods and services.
MSPO	<u>#4.4.5.10 Other forms of social benefits should be offered by the employer to employees, their families or the community</u> such as incentives for good work performance, bonus payment, <u>professional development</u> , medical care and health provisions.
RSPO	<u>#4.3.1: Contributions to community development</u> that are based on the results of consultation with local communities are demonstrated. (ToC: 'inclusive access to benefits' for smallholders only?)
#	Key Concerns & Indicators (planet)
11	Water Management
ISPO	<u>#2.3.1.2: Company implements [...] water conservation</u> in land clearance process and plantation operations. <u>#2.3.10.3 Available documents on water use</u> for palm oil processing units.

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#	Key Concerns & Indicators (planet)
MSPO	#4.5.5.1 The management shall establish a <u>water management plan</u> to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include: ... #4.6.1.2 [...] Measures shall be put in place to prevent <u>contamination of surface and groundwater</u> through runoff of either soil, nutrients or chemicals.
RSPO	#7.8.1: A <u>water management plan</u> is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following: ... #7.8.2: <u>Water courses and wetlands</u> are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).
12	Zero Burning
ISPO	#2.3.1.3: Company has proof that evidences the <u>absence of burning activities</u> in its concession area, e.g. history of hotspots in concession area since 2004, identification of traces of residual combustion ash, and Project Inspection Minutes (BAP) of land clearing with mechanical systems. Note: Indicator is reinforced through measures to prove zero burning for land clearing (e.g., satellite images, work documents when land clearing is conducted)
MSPO	#4.5.7.3 Where <u>controlled burning</u> is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws.
RSPO	#7.1.3: There is <u>no use of fire</u> for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities. [For NI to define process]
13	Peat Land Conversion
ISPO	#2.3.4.3: Available documentation of <u>planting on peat land</u> that is in accordance with applicable standards or regulations.
MSPO	#4.7.2.1 <u>New planting and replanting</u> may be developed and implemented on <u>peat land</u> as per MPOB guidelines on peat land development or industry best practice.
RSPO	#7.7.1: There is <u>no new planting on peat</u> regardless of depth after 15 November 2018 in existing and new development areas. #7.7.2: Areas of <u>peat</u> within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat.
14	Integrated Pest Management
ISPO	#2.3.6.4: Is <u>Integrated pest control</u> in place, which include: Periodic observation of pest types, Use of the type of pesticide permitted by the government, The application and control of pests mechanically, biologically and physically as an alternative to the use of chemicals.
MSPO	–
RSPO	#7.1.1: <u>IPM</u> plans are implemented and monitored to ensure effective pest control. #7.1.2: Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.
15	Waste Management
ISPO	#3.4.3: Company has the implementation of <u>waste utilization</u> documents and proof of implementation of procedures for the management and utilization of solid, liquid, gas/air waste, B3 waste including efforts to ensure that there are no negative impacts on workers and the community.
MSPO	#4.5.3.2 A <u>waste management</u> plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) <u>Identifying</u> and <u>monitoring</u> sources of waste and pollution. b) Improving the <u>efficiency</u> of resource utilization and <u>recycling</u> of potential wastes as nutrients or converting them into value-added by-products.
RSPO	#7.3.1: A <u>waste management plan</u> which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented. #7.3.2: <u>Proper disposal</u> of waste material, according to procedures that are fully understood by workers and managers, is demonstrated. #7.3.3: The unit of certification does not use <u>open fire</u> for waste disposal.
16	Conservation Areas
ISPO	#3.7.1 Company has identification results of <u>protected and HCV</u> areas. #3.7.3 Company has location map and HCV <u>Management Plan</u> and other identified protected areas

#	Key Concerns & Indicators (planet)
MSPO	#4.5.6.2 If <u>rare, threatened or endangered species</u> , or <u>high biodiversity value</u> , are present, appropriate measures for management planning and operations should include: a) Ensuring that any <u>legal requirements</u> relating to the protection of the species are met. b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities and developing responsible measures to resolve human-wildlife conflicts. #4.5.6.3 A <u>management plan</u> to comply with Indicator 1 shall be established and effectively implemented, if required. 4.7.5.3 <u>Marginal and fragile soils</u> , including excessive gradients and peat soils, shall be identified prior to conversion.
RSPO	7.12.2 (C) <u>HCVs, HCS</u> forests and other conservation areas are identified as follows: [...]
17	Green House Gas Mitigation
ISPO	#3.8.2. Company has an inventory of <u>GHG emission sources</u> #3.8.3. Company has <u>GHG calculation</u> results. #3.8.5: Company has <u>GHG mitigation</u> documents.
MSPO	#4.5.4.1 An assessment of all polluting activities shall be conducted, including <u>greenhouse gas emissions</u> , scheduled wastes, solid wastes and effluent. #4.5.4.2 An action plan to <u>reduce</u> identified significant pollutants and emissions shall be established and implemented.
RSPO	#7.10.1: <u>GHG emissions</u> are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported. #7.10.2: Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO <u>GHG Assessment</u> Procedure for New Development).
#	Key Concerns & Indicators (legal)
18	Indigenous Lands
ISPO	#1.1.2.3: Plantation lands originating from lands under <u>indigenous rights</u> cannot be used as plantation land.
MSPO	#4.7.6.4: The owner of recognised <u>customary land</u> shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement.
RSPO	#4.6.1: A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.
19	Land Use Rights
ISPO	#1.1.3.1: Company has <u>lawful HGU</u> with areas in accordance with <u>land regulations</u> . #1.2.4.1: Company is a holder of <u>Plantation Business License</u> , either one of existing license types.
MSPO	#4.3.2.2: The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.
RSPO	#2.3.1: For all directly sourced FFB, the mill requires: ...; proof of the ownership status or the right/claim to the land by the grower/smallholder; where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB.
20	Land Conflicts
ISPO	#1.1.4.2: Plantation companies must be able to prove that the resolution of <u>land disputes</u> in their areas have been agreed upon.
MSPO	#4.3.2.4: Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).
RSPO	#4.8.2: Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.
21	Land Use Permits
ISPO	#1.1.5.1 Plantation companies must ensure that lands under HGU are being utilized accordingly. #1.2.1.4 POM structures, offices, residences, clinics, workshops and warehouses have the Right to Build (HGB) Certificate issued by the National Land Agency/BPN.

#	Key Concerns & Indicators (legal)
MSPO	#4.3.2.2: The management shall provide documents showing legal ownership or lease, history of land tenure and the <u>actual use</u> of the land.
RSPO	#2.3.1: For all directly sourced FFB, the mill requires: ...; proof of the ownership status or the right/claim to the land by the grower/smallholder; where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB.

ANNEX 2 RAPID APPRAISAL OF SELECTED ISPO, MSPO AND RSPO INDICATORS

#	Indicators (prosperity)	who	what	where	when	why	how	Notes
1 Fresh Fruit Bunch Quality								
ISPO	Verifier 2.3.10.2	½	½	½	½	0	½	(2.5) verifies CPO processing & monitoring & quality measurement; cross-checks records, interviews and observations
MSPO	#4.6.2.3	0	1	½	½	0	0	(2.0) verifies FFB quality; no cross-check defined; Auditor Trap: 'may'
RSPO	Guidance with criterion 3.1	0	½	½	½	0	0	(1.5) verifies FFB yield trends and CPO extraction rates; no cross-check defined
2 Monitoring & Evaluation								
ISPO	#2.1.3	0	½	½	½	0	½	(2.0) verifies financial audit; document check only; legislation may define other 5W1H but may not be verified
MSPO	#4.6.2.1	0	0	0	0	0	0	(0.0) no monitoring or evaluation; no cross-check defined; legislation may define other 5W1H but may not be verified
RSPO	#3.1.1 #3.1.3	0	½	½	½	0	0	(1.5) guidance requires regular reviews of a.o. internal audits and preventive and corrective actions; no cross-check defined; Auditor Trap: 'appropriate'
3 Agreements/Contracts with Third Parties								
ISPO	#2.2.5 #5.3.2	0	1	½	½	0	½	(2.5) verifies agreements/contracts and implementation; document check only; legislation may define other 5W1H but may not be verified
MSPO	#4.6.4.1 #4.6.4.2 #4.6.4.4	0	½	½	½	0	0	(1.5) verifies agreed contracts, adherence to MSPO requirements, and monitoring/evaluation; no cross-check defined; legislation may define other 5W1H but may not be verified; Auditor Trap: 'applicable'
RSPO	#2.2.2 #5.1.5	0	½	½	½	0	0	(1.5) verifies legal compliance, but somewhat ambiguous ("fair"); no cross-check defined; Auditor Trap: 'all', 'applicable', and 'fair'
4 Fresh Fruit Bunch Trade								
ISPO	#6.1.2	½	1	½	½	0	½	(3.0) verifies all suppliers and risk assessments and receipts; cross-checks records and interviews
MSPO	#4.2.3.4	0	½	½	½	0	0	(1.5) verifies records of sales, transport and delivery; no cross-check defined
RSPO	#2.3.1 #2.3.2	0	½	½	½	0	0	(1.5) verifies point of origin, ownership, and relevant licenses of suppliers; Auditor Trap: 'applicable'

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#	Indicators (people)	who	what	where	when	why	how	Notes
5 Responses to Stakeholders								
ISPO	#2.4.3	½	1	½	½	0	½	(3.0) verifies response document or information service; cross-checks records, interviews and observations; legislation may define other 5W1H but may not be verified
MSPO	#4.2.2.3	0	½	½	½	0	0	(1.5) verifies records of actions taken; legislation may define other 5W1H but may not be verified; no cross-check defined; Auditor Trap: 'all'
RSPO	#1.1.3	0	1	½	½	0	0	(2.0) verifies responses to be maintained; no cross-check defined
6 Occupational Safety & Health								
ISPO	#4.1.8 #4.1.9	1	1	½	½	0	½	(3.5) verifies training and up-to-date PPE; cross-checks records, interviews and observations; legislation may define other 5W1H but may not be verified; Auditor Trap: 'all' and 'adequate'
MSPO	#4.4.4.2	0	1	½	½	0	0	(2.0) verifies risk assessment, training program and PPE; no cross-check defined; legislation may define other 5W1H but may not be verified; Auditor Trap: 'adequately' and 'appropriate'
RSPO	#6.7.3	0	1	½	½	0	0	(2.0) verifies PPE and sanitation; no cross-check defined; Auditor Trap: 'appropriate'
7 Legal Approval of Foreign Workers								
ISPO	#4.2.5	½	½	½	½	0	½	(2.5) verifies foreign worker permits; cross-checks records, interviews and observations; legislation may define other 5W1H but is not verified; Auditor Trap: 'relevant'
MSPO	–	0	0	0	0	0	0	(0.0) not covered
RSPO	–	0	0	0	0	0	0	(0.0) not covered
8 Minimum Age								
ISPO	#4.4.7	1	1	½	½	0	½	(3.5) verifies employees and contractors are not <18 years and policy is socialised; cross-checks records, interviews and observations; legislation may define other 5W1H but is not verified
MSPO	#4.4.5.14	0	1	½	½	0	0	(2.0) verifies minimum age and hazardous working conditions; legislation may define other 5W1H; no cross-check defined
RSPO	#2.2.3 #6.4.1 #6.4.2	0	½	½	½	0	0	(1.5) disallows child labour and protects young workers and socialisation at plantation and third parties; no cross-check defined; Auditor Trap: 'all'
9 Labour Organisation(s)								
ISPO	#4.5.4	½	½	½	½	0	½	(2.5) verifies employee feedback/grievances/opinions and awareness of procedures; cross-checks records, interviews and observations; legislation may define other 5W1H but may not be verified; Auditor Trap: 'clear'
MSPO	#4.4.5.13	0	½	½	½	0	0	(1.5) verifies freedom to form and join an organization, and negotiate terms; legislation may define other 5W1H; no cross-check defined; Auditor Trap: 'applicable'
RSPO	#6.3.2 #6.3.3	0	1	½	½	0	0	(2.0) verifies minutes of meetings and non-interference by estate; no cross-check defined; Auditor Trap: 'all'
10 Local Wisdom								
ISPO	#5.2.1	½	1	½	½	0	½	(3.0) verifies identification, support and documentation; cross-checks records, interviews and observations

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MSPO	#4.4.5.10	0	½	½	½	0	0	(1.5) may verify support to local communities; no cross-check defined
RSPO	#4.3.1	0	½	½	½	0	0	(1.5) verifies contributions to community development, guidance provides more context; no cross-check defined
#	Indicators (planet)	who	what	where	when	why	how	Notes
11	Water Management							
ISPO	#2.3.1.2 #2.3.10.2	½	½	1	½	0	½	(3.0) verifies drainage and defines riparian buffer zones; cross-checks records, interviews and observations; legislation may define other 5W1H but may not be verified; Auditor Trap: ‘adequate’
MSPO	#4.5.5.1 #4.6.1.2	0	1	1	½	0	0	(2.5) verifies water management plan, monitoring & implementation, and contamination of surface water; no cross-check defined; legislation may define other 5W1H
RSPO	#7.8.1 #7.8.2	0	½	1	½	0	0	(2.0) verifies water management plan, monitoring & implementation; additional guidance in the standard as well as separate guidance on management of riparian zones; Auditor Trap: ‘appropriate’
12	Zero Burning							
ISPO	#2.3.1.3	1	1	1	1	0	½	(4.5) verifies mechanical land clearing and fire prevention reports; cross-checks records, interviews and observations
MSPO	#4.5.7.3	½	½	½	½	0	0	(2.0) verifies controlled burning and compliance to legislation; legislation may define other 5W1H; no cross-check defined; Auditor Trap: ‘applicable’
RSPO	#7.1.3	½	½	1	1	0	0	(3.0) disallows use of fire for pest control unless dispensation is available, also covered in NPP; no cross-check defined; Auditor Trap: ‘no’
13	Peat Land Conversion							
ISPO	#2.3.4.3	½	1	½	½	0	½	(3.0) verifies identification and reporting of peat to relevant authorities; cross-checks records, interviews and observations; Auditor Trap: ‘applicable’
MSPO	#4.7.2.1	0	½	½	0	0	0	(1.0) verifies planting on peat complies to external guidelines; no cross-check defined
RSPO	#7.7.1 #7.7.2	0	½	½	½	0	0	(1.5) verifies identification and reporting of peat to relevant authorities; linked to HCV; no cross-check defined; Auditor Trap: ‘no’
14	Integrated Pest Management							
ISPO	#2.3.6.4	½	1	1	½	0	½	(3.5) verifies early identification of pests, use of approved pesticides, and mechanical/biological/ physical alternatives; cross-checks records, interviews and observations
MSPO	–	0	0	0	0	0	0	(0.0) not covered
RSPO	#7.1.1	0	½	1	1	0	0	(2.5) verifies plans, guidance adds mechanical/biological/physical alternatives, promotes native species; no cross-check defined; Auditor Trap: ‘effective’
15	Waste Management							
ISPO	#3.4.3	½	½	1	½	0	½	(3.0) verifies implementation of all wastes and records kept, links to legal requirements; cross-checks records, interviews and observations; Auditor Trap: ‘no’

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MSPO	#4.5.3.2	0	½	1	½	0	0	(2.0) verifies waste management plan and monitoring/reducing waste; legislation may define other 5W1H; no cross-check defined
RSPO	#7.3.1 #7.3.2 #7.3.3	0	½	1	½	0	0	(2.0) verifies waste management plan, proper disposal, and disallows burning wastes; guidance adds recycling and management/disposal of hazardous wastes; no cross-check defined; Auditor Trap: 'proper'
16	Conservation Areas							
ISPO	#3.7.1 #3.7.3	½	1	½	½	0	½	(3.0) verifies SOPs, legal compliance, maps and planning and socialisation; cross-checks records, interviews and observations, and HCV approach
MSPO	#4.5.6.2 #4.5.6.3 #4.7.5.3	0	1	½	0	0	0	(2.0) verifies legal compliance and management plans; focusses on identification rather than conservation efforts; legislation may define other 5W1H; no cross-check defined; Auditor Trap: 'appropriate', 'any', 'inappropriate', 'effectively' and 'excessive'
RSPO	#7.12.2	½	1	1	1	½	0	(4.0) verifies HCV with other issues work in progress (see procedural note for 7.12); cross-check through HCV approach
17	Green House Gas Mitigation							
ISPO	#3.8.2 #3.8.3 #3.8.5	½	1	½	½	0	½	(3.0) verifies sources of emission, calculations of GHG and mitigation records; cross-checks records and interviews (not observations)
MSPO	#4.5.4.1 #4.5.4.2	0	½	½	0	0	0	(1.0) verifies action plan to reduce GHG; no cross-check defined; Auditor Trap: 'all', 'significant'
RSPO	#7.10.1 #7.10.2 #7.10.3	½	1	1	1	½	0	(4.0) verifies emission sources, planning and monitoring of mitigation; references to GHG calculator; no cross-check defined
#	Indicators (legal)	who	what	where	when	why	how	Notes
18	Indigenous Lands							
ISPO	#1.1.2.3	1	1	1	1	0	½	(4.0) verifies indigenous lands are excluded from commercial plantations; cross-checks records and interviews
MSPO	#4.7.6.4	?	?	?	?	?	?	(-.) insufficient expertise in Malasia's legislation; Auditor Trap: 'any'
RSPO	#4.6.1	½	½	½	½	0	0	(2.0) verifies procedure for identification of land use rights
19	Land Use Rights							
ISPO	#1.1.3.1 #1.2.4.1	1	1	1	1	0	½	(4.5) verifies various licenses and permits; cross-checks records and interviews
MSPO	#4.3.2.2	?	?	?	?	?	?	(-.) insufficient expertise in Malasia's legislation;
RSPO	#2.3.1	0	½	0	½	0	0	(1.0) verifies proof of ownership and/or valid use right of third-party suppliers; no cross-check defined
20	Land Conflicts							
ISPO	#1.1.4.2	1	1	1	1	0	½	(4.5) verifies resolution of land conflicts; cross-checks records and interviews
MSPO	#4.3.2.4	?	?	?	?	?	?	(-.) insufficient expertise in Malasia's legislation
RSPO	#4.8.2	1	½	1	1	0	0	(3.5) verifies conflict resolution processes; no cross-check defined; Auditor Trap: contradicting requirements and references

SIX HONEST SERVING MEN – a rapid appraisal of three sustainability standards for oil palm estates (ANNEXES)
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#	Indicators (legal)	who	what	where	when	why	how	Notes
21	Land Use Permits							
ISPO	#1.1.5.1 #1.2.1.4	1	1	1	1	0	½	(4.5) verifies identification of legal and illegal land use; cross-checks records, interviews and observations
MSPO	#4.3.2.2	?	?	?	?	?	?	(-.-) insufficient expertise in Malasia's legislation
RSPO	#2.3.1	0	½	0	½	0	0	(1.0) verifies proof of ownership and/or valid use right of third-party suppliers; no cross-check defined