



SIRIM QAS INTERNATIONAL SDN. BHD.
Building 4, SIRIM Complex, No. 1, Persiaran Dato' Menteri, Section
2, 40700 Shah Alam, Selangor, Malaysia.

File Ref. : EH04760003

RSPO PUBLIC SUMMARY REPORT

CLIENT : HAP SENG PLANTATIONS (RIVER ESTATES) SDN BHD

PARENT COMPANY : HAP SENG PLANTATIONS HOLDINGS BHD

RSPO MEMBERSHIP No.: 1-0098-11-000-00

LOCATION OF THE CERTIFICATION UNIT (MILL AND THE SUPPLY BASE):
(In the case of multisite certification, list additional sites in attachments) :

Certification Unit	Mill and Supply Base	GPS Location		Location
		Latitude	Longitude	
Tomanggong CU	Tomanggong POM	5°25' 38.3" N	118°39' 33.5" E	Off 80 KM, Jalan Jeroco, 91109 Lahad Datu, Sabah, Malaysia.
	Tomanggong Estate	5°24' 01.9" N	118°39' 51.7" E	
	Tagas Estate	5°21' 47.3" N	118°38' 14.2" E	
	Litang Estate	5°19' 31.6" N	118°34' 28.3" E	

MAP : See Attachment 1

AUDIT DATE : 12-16 April 2021

DURATION : 13 auditor days (onsite)

TYPE OF AUDIT : ☒ Annual Surveillance Audit No. 1

☐ Recertification Audit

STANDARD: MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

SCOPE OF CERTIFICATION: Production of Sustainable Crude Palm Oil and Palm Kernel Using the Mass Balance Supply Chain Model

VALIDITY OF RSPO CERTIFICATE : 09/01/2020-08/01/2025

The following attachments form part of this report:

Non-conformity Report(s) ☒

List of additional site(s) ☐

Report by Audit Team Leader

Name : **MOHD ZULFAKAR KAMARUZAMAN**

Signature :

Date : **7 July 2021**

Acknowledgement by Client's Representative

Name :

KEE KENG CHONG

Signature :

Date :

12.7.2021

RSPO P&C PUBLIC SUMMARY REPORT

SUMMARY OF AUDITS

Recertification Audit				
On-site audit date	:	21 - 24 October 2019		No. of auditor days : 16 days
Audit team	:	Amir Bin Bahari, Rozaimie B Ab Rahman, Mohd Zulfakar B Kamaruzaman, Mohd Ab Raouf B Asis		
No. of major NCR	:	1	Indicator: 2.1.1	Closing date :30/12/2019
No. of minor NCR	:	nil	Indicator : -	
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees	Settlers	Villagers / Local community
		√		√
		Contract workers	NGOs	Govt. agency
				√
		Indigenous people	Contractors	Others (Please specify)
		NA	√	
Supply base sampled	:	Tomanggong POM, Tomanggong Estate, Litang Estate, Tagas Estate		
Changes since the last audit	:	No changes except for the changes in no. of employees and stakeholders.		
Justification of audit planning		Allocation 4-man days for each site units (estates) and as for POM 3-man days allocated for P&C auditing and 1 day for Supply Chain System. 4 auditors for 4 days.		
Name of peer reviewer	:	Prof. Emeritus Dr. Jalani Sukaimi		
Report approved by	:	Kamini Sooriamoorthy		Approval date : 24/01/2020

Annual Surveillance Audit 1					
On-site audit date	:	12-16 April 2021 (13 a.d)		No. of auditor days :	18 Days
Remote audit date	:	16-18 November 2020 (5 a.d)			
Audit team	:	Mohd Zulfakar Kamaruzaman (LA), Selvasingam T. Kandiah, Dzulfikar Azmi, Rohazimi Mat Nawi (trainee auditor)			
No. of major NCR	:	2	Indicator: 3.8.9, 7.2.11		Closing date: 1/07/2021
No. of minor NCR	:	-	Indicator : -		
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees / Workers orgs.	Settlers	Villagers / Local communities	Suppliers
		√			√
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
				√	√
		Indigenous people	Contractor	Others (Please specify)	
		NA	√		
Supply base sampled	:	Tomanggong POM, Tomanggong Estate, Litang Estate, Tagas Estate			
Changes since the last audit	:	No changes			
Justification of audit planning	:	Allocation of mandays during onsite: 3-man days for each site units (estates) and as for POM 4-man days allocated for P&C auditing and 1 day for Supply Chain System. 3 auditors for 4 days And, extra 1 days at POM for Supply Chain			
Name of peer reviewer	:	NA			
Report approved by	:	Kamini Sooriamoorthy		Approval date : 7/07/2021	

RSPO P&C PUBLIC SUMMARY REPORT

SUMMARY OF INFORMATION

TABLE 1

	RA	ASA 1	ASA 2	ASA 3	ASA 4
Projection Period	*Nov 2019- Oct 2020	April 2021 – March 2022			
Certified FFB Processed (MT)	132,714.00	127,569.00			
Production of Certified CPO (MT)	28,511.73	27,412.00			
Production of Certified PK (MT)	5,730.23	5,620.00			
Certified Areas (Ha)	7,515.75	7,515.75			
Planted Areas (Ha)	6,900.70	6,900.70			
Production Areas (Ha)	6,166.40	6,106.20			
HCV /Conservation Areas (Ha)	125.64	125.64			
REMARKS	*This was the projected period based on audit carried out in 2019. However, during the conduct of ASA 1 in April 2021, the actual reporting period has been extended to 17 months as the surveillance audit was delayed due to Covid-19 pandemic restrictions. The actual reporting period i.e. Nov 2019-March 2021 was reflecting the actual stocks and transactions carried out by the CU.				

TABLE 2

	CPO	PK
Last years certified volume (MT)	28,511.73	5,730.23
Last years actual certified sold (MT)	0	**1,111.83
Last years actual sold under other schemes (MT)	0	0
Last years sold conventional (MT)	**5,579.53	0
New year certified volume (MT)	27,412.00	5,620.00

**About 85% of certified FFB production from this CU was diverted to the IP-certified sister mill to maximize the production of IP-certified CPO & PK. Tomanggong CU has been utilized to process non-certified FFB during this reporting period.

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1.0 AUDIT PROCESS

1.1 Certification Body

SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia.

SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & OHSAS 18001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 3 October 2019 (accredited since 2014).

1.2 Qualification of audit team

Member of the Audit Team	Role/area of RSPO requirements	Qualifications
Mohd Zulfakar Kamaruzaman	Lead Auditor Supply Chain, Social & HCV	Holds a B.Sc. Forestry from UPM. He had 5 years of working experience in the oil palm operation. He is a qualified RSPO P&C, RSPO Supply Chain and MSPO Lead Auditor.
Dzulfiqar Azmi	Auditor / Safety & Environment, TPB, GHG, Social	Holds a B. Sc. in Agriculture from University Teknologi Malaysia (UiTM). He had more than 5 years of working experience in the oil palm operation. He has experience in auditing since 2018. He is trained as an RSPO Lead Auditor.
Selvasingam T. Kandiah	Auditor Good Agricultural Practices, Safety & Environment (estate)	Holds a B. Sc. (Hons) in Agriculture. He had worked as a planter with Kumpulan Guthrie Berhad before retiring including in Liberia. He is a qualified auditor for RSPO P&C & MSPO.
Rohazimi Mat Nawi	Trainee Auditor Safety & Environment	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various company having served in Palm Oil Mill more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit.

1.3 Audit methodology

The audit covered Tomanggong palm oil mill and all three Tomanggong CU supply bases; Tomanggong, Litang and Tagas Estate. The audit included an on-site audit to the estates, mill, line sites, amenities and facilities to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

1.4 Stakeholder Consultation

SIRIM QAS International will carry out the stakeholder consultation during the on-site audit.

Stakeholders interviewed	Evidence from stakeholder consultation
1) Employees / Workers Organizations (including migrant workers)	The following were confirmed during the conduct of audit as there was no evidence to prove otherwise: a) All workers signed the employment agreements with the estates/mill. They understood the contents of agreement, as these were prepared in English/Bahasa as the case may be. For those who couldn't read, the contents were explained to them in language they understood, usually by fellow countrymen who has worked in Malaysia longer. b) They are aware of their working hours (8 hours) and confirmed they were paid overtime for any work in excess of 8 hours. There was no forced overtime. c) They have been getting salaries above RM1,100 since January 2019 no issues until today. Salaries were paid before the 7th of every month. d) No abuse at work, and no sexual harassment. They understand what constitutes sexual harassment. e) No discrimination between migrant workers and local workers, between male and female workers. f) Comfortable housing with water and electricity provided. g) Have access to affordable food from the canteen/sundry shops within the estate/mill premises. h) Entitled to free medical facilities at the estate clinic. i) Have representatives who attend regular meetings with the management where they can put forward any complaints and or raise any issues. They are aware of the complaints form. They have used them to complaint about house defects. j) They knew the types of work offered at the CU (mill & estates) when they were in their countries of origin. k) All migrant workers keep their own passports.
2) Settlers	Not available for this audit.
3) Villagers / Local communities (including women representatives, displaced communities)	There was no land dispute reported/recorded. Borders are with Kg Tidung, Kg Litang, Kg Dagat. Relationship were harmonious and cordial.
4) Suppliers	Supplier of hardware since the establishment of the CU. Fair dealings with the units in Tomanggong CU. Payments are made within 1 months of invoice.
5) Contract workers	Not available for this audit.
6) Local & national NGOs	Relevant NGOs were HUMANA, WWF-Malaysia. No issues were raised / recorded. The existing relationship was harmonious and cordial.
7) Government agencies / Statutory bodies	The Government Agencies mainly related to statutory bodies e.g. MPOB, DOSH , DOE, NREB, JTK BOMBA, PDRM, Immigration Dept, Indonesian Consulate, Philippine Embassy. No issues were raised / recorded.
8) Independent growers / Smallholders	The neighbouring estates are IOI Plantations, LPC plantations, Spark Glory Sdn Bhd, Bukit Kretam Sdn Bhd). No issues were raised / recorded.
9) Indigenous people	Not applicable.
10) Contractor	Most of the work in the Tomanggong CU is managed within the Company resources. Delivery of FFB and CPO are handled through own fleet of trailers and lorries. Mainly contract works are awarded to Contractors on construction of houses, buildings and major mill maintenance especially on the annual shutdown. There were no issues raised / recorded. Signed contract was with the HSPB Head Office. Contract terms are clear and fair.
11) Previous land owner (if any)	Not available for this audit.
12) Others (please specify)	Food facilities are managed by HSPB. Each complex having separate club / food facilities. Provision shop available at the estates visited. No issues raised on the pricing and services.

1.5 Audit plan : Refer to Attachment 2

1.6 Date of next audit : The next surveillance audit will be conducted within 12 months but not sooner than 9 months from this audit.

2.0 SCOPE OF CERTIFICATION AUDIT

2.1 Description of the certification unit

The Tomanggong Certification Unit (Tomanggong CU) is under the Hap Seng Plantations (River Estates) Sdn Bhd. which is a subsidiary of Hap Seng Plantations Holdings Bhd (HSPHB). The CU is located at Ladang Tomanggong Off 80 KM, Jalan Lahad Datu-Sandakan, Kinabatangan, Sabah, Malaysia. The Tomanggong CU consists of Tomanggong Palm Oil Mill (POM) and five supply base, namely the Tomanggong Estate, Litang Estate, Tagas Estate (certified), Tabin Estate and Northbank Estate (non-certified). A time bound plan had been established to include these two estates in the certification. The milling capacity of Tomanggong POM is 45 mt/hr.

2.2 Description of the Supply Base (including the planting profile)

The FFB is sourced from company owned estates of Tomanggong CU and independent suppliers, Northbank Estate and Tabin Estate which are still in the progress to be certified. Details of the FFB actual and projected contribution from each source to the mill are shown in the following tables.

Table 1: Actual FFB production by the supply base for the reporting period (Nov 2019 – March 2021)

Estates	FFB Production	
	Tonnes	Percentage (%)
Tomanggong	18,461.46	69.39
Tagas	7,119.67	26.76
Litang	979.31	3.68
Spark Glory	43.47	0.16
Total	26,603.91	
NorthBank	52,683.34	30.90
Tabin	85,649.78	50.24
Outside Crop (detail List)	32,155.16	
LPC Plantations	23,662.06	13.88
Spark Glory	1,328.85	0.78
Khoo Chin Hung	5,346.72	3.14
Lim Engit Fun	1,119.10	0.66
Korporasi Pembangunan Desa	227.73	0.13
Chin Hock Vui	121.27	0.07
Bukit Kretam Sdn. Bhd.	211.53	0.12
First Raintree Sdn. Bhd.	74.10	0.04
Lebihjaya Sdn. Bhd.	63.81	0.04
Total Non-certified	170,488.28	
OVERALL TOTAL	197,092.19	

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Table 2: Projected FFB production by supply base for the reporting period (April 2021 – March 2022)

Estates	FFB Production	
	Tonnes	Percentage (%)
Tomanggong	34,900.00	27.36
Tagas	49,010.00	38.42
Litang	42,300.00	33.16
Spark Glory	1,359.00	1.07
Total	127,569.00	
NorthBank	48,560.00	32.92
Tabin	73,100.00	49.56
Outside Crop (detail List)	25,841.00	
LPC Plantations	20,900.00	14.17
Khoo Chin Hung	4,001.00	2.71
Lim Engit Fun	640.00	0.43
Korporasi Pembangunan Desa	200.00	0.14
Chin Hock Vui	100.00	0.07
Total Non-certified	147,501.00	
OVERALL TOTAL	275,070.00	

Table 3: Actual FFB received and CPO & PK dispatch by the Mill for the last reporting period (Nov 2019 – March 2021)

RSPO Supply Chain Model: Mass Balance	Total (MT)
FFB Received	197,092.19
FFB Processed	197,092.19
Certified FFB Processed	*26,603.91
Non-certified FFB Processed	170,488.28
Crude Palm Oil (CPO)	
Overall CPO Production	41,908.50
Certified CPO Production	*5,579.53
Certified CPO delivered as RSPO	0
Certified CPO delivered as non-RSPO	5,579.53
Certified CPO delivered under other sustainable schemes	0
Palm Kernel (PK)	
Overall PK Production	8,403.86
Certified PK Production	*1,111.83
Certified PK delivered as RSPO	1,111.83
Certified PK delivered as non-RSPO	0
Certified CPO delivered under other sustainable schemes	0
Credits traded through Books and Claim	0

*About 85% of certified FFB production from this CU was diverted to the IP-certified sister mill to maximize the production of IP-certified CPO & PK. Tomanggong CU has been utilized to process non-certified FFB during this reporting period.

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Table 4: Projected FFB received and CPO & PK dispatch by the Tomanggong Mill of the next reporting period (April 2021 – March 2022)

RSPO Supply Chain Model: Mass Balance	Total (MT)
FFB Received	275,070.00
FFB Processed	275,070.00
Certified FFB Processed	127,569.00
Certified CPO Production	27,412.00
Certified PK Production	5,620.00

Table 5 Planted and certified area of Tomanggong CU

Estate	Planted (ha)	Certified (ha)
Tomanggong	2,407.00	2,654.80
Tagas	2,019.00	2,212.33
Litang	2,474.70	2,648.62
Total	6,900.70	7,515.75

Table 6: Planting profile for Tomanggong Estate

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area (ha)	Percentage of planted area (%)
1994	2 nd	Mature	144.5	5.40
1996	2 nd	Mature	348.5	13.13
1997	2 nd	Mature	101.0	3.80
1998	1 st	Mature	401.5	10.98
2014	3 rd	Mature	393.2	4.14
2015	3 rd	Mature	143.0	14.81
2016	3 rd	Mature	352.0	5.39
2017	3 rd	Mature	343.3	13.26
2020	3 rd	Immature	180.0	6.78
Total			2,407.00	100

Table 7: Planting profile for Tagas Estate

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area (ha)	Percentage of planted area (%)
1994	1 st	Mature	189.0	9.36
1997	2 nd	Mature	185.0	9.16
2000	2 nd	Mature	668.0	33.09
2001	2 nd	Mature	414.0	20.51
2004	2 nd	Mature	234.5	11.61
2006	2 nd	Mature	328.5	16.27
Total			2,019.00	100

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Table 8: Planting profile for Litang Estate

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area (ha)	Percentage of planted area (%)
1994	1 st	Mature	397.9	16.08
1997	1 st	Mature	321.5	13.00
2011	2 nd	Mature	236.0	9.53
2012	2 nd	Mature	719.5	29.07
2015	3 rd	Mature	146.3	5.91
2017	1 st	Mature	39.0	1.58
2019	3 rd	Immature	614.5	24.83
Total			2,474.70	100

2.3 Organizational Information/Contact Person(s)

The details of the contact person is as shown below:

Name	:	Kee Keow Chong
Position	:	General Manager - Agronomy
Address	:	Hap Seng Plantations (River Estates) Sdn. Bhd. Batu 2, Jalan Kastam Baru, 91119 Lahad Datu, Sabah, Malaysia.
Phone no.	:	089-278183 / 0195532412
Fax no.	:	089 278168 / 089 278186
Email	:	keekc@hapseng.com / thomds@hapseng.com

3.0 AUDIT FINDINGS

3.1 Changes to certified products in accordance to the production of the previous year

No changes.

3.2 Progress and changes in time bound plan (Refer to Attachment 6 for the time bound plan)

- i. Have all the estates under the parent company been certified? ☐ Yes ☒ No

If no, comments on the organization's compliance with the RSPO partial certification rules :

Internal Assessment dated in 25 April 2017 was conducted based on RSPO Partial Certification Requirements. No significant non-compliance was observed by the organization. It has been noted that Hap Seng Plantation was progressively undergoing the RSPO Certification process towards 100% RSPO certification of their estates/mills. HCV Assessment at Northbank and Tabin Estate has been conducted in year 2013, completed the report on 20th Nov 2013. Northbank and Tabin Estate are currently undergone Remediation and Compensation Procedure (RaCP). The required LUCA data was submitted and has passed by the compensation panel. The company has already provided the Concept Note for review by RSPO. Latest internal assessment was carried out on 20-24th Feb 2019.

- ii. Are there any changes to the organization's time bound plan? ☐ Yes ☒ No

If yes, comment in terms of acceptance or non acceptance on the changes in the time-bound plan?

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iii. Are there associated smallholders (including scheme smallholders) in the CU ☐ Yes ☒ No

If yes, have ALL the associated smallholders (including scheme smallholders) where their fruit supply is included, by the mill, in its certification? ☐ Yes ☐ No

If no, please state reasons Not applicable.

There is no associated smallholder supplying FFB to the CU.

iv. Any new acquisition which has replaced primary forests or HCV areas ☐ Yes ☒ No

3.3 Other changes (e.g. organizational structure, new contact person, addresses, etc.)

No changes, all remains the same.

3.4 Status of previous non-conformities * ☒ Closed ☐ Not closed*

3.5. Complaint received from stakeholder (if any)

No complaints from stakeholders were recorded nor received.

4.0 DETAILS OF NON-CONFORMITY REPORT

4.1 For P&C (Details checklist refer to Attachment 3) :

Total no. of minor NCR(s)
(details refer to Attachment 4) List : NA NA

Total no. of major NCR(s)
(details refer to Attachment 4) List : 2 MZK 01 2021(3.8.9), DA 01 2021 (7.2.11)

4.2 For SC (Details checklist refer to Attachment 5) : NA

Total no. of major NCR(s)
(details refer to Attachment 4) List : NA

5.0 AUDIT CONCLUSION

The audit team concludes that the organization has / ~~has not~~* established and maintained its management system in line with the RSPO P&C requirements of the standard and demonstrated the ability of the system to systematically achieve agreed criterion & requirements.

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6.0 RECOMMENDATION

☐

No NCR recorded. Recommended to continue certification.

☐

Minor NCR(s) recorded. Corrective action plan has been accepted. Verification of the NCR(s) to be carried out in the next audit.

Note: Minor NCRs raised in the audit which are not addressed in the subsequent audit shall be upgraded to major NCRs .

☒

Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided and accepted by the audit team. The NCR(s) have been satisfactorily closed out.

☒

Recommended to continue certification.

☐

Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided but not fully accepted by the audit team. NCR(s)..... have not been satisfactorily closed out within 60 days of the audit. Recommended for suspension of the certificate.

Note: Major NCRs which are not addressed within a further 60 days shall result in the certificate being withdrawn.

7.0 IT IS CONFIRMED THAT ALL CORRECTIVE ACTIONS TAKEN ON MAJOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED, ACCEPTED AND VERIFIED AND ALL CORRECTIVE ACTIONS PLANS PROVIDED ON MINOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED AND ACCEPTED. RECOMMENDED FOR CONTINUATION OF RSPO P & C CERTIFICATION.

Audit Team
Leader :

**MOHD ZULFAKAR BIN
KAMARUZAMAN**

(Name)

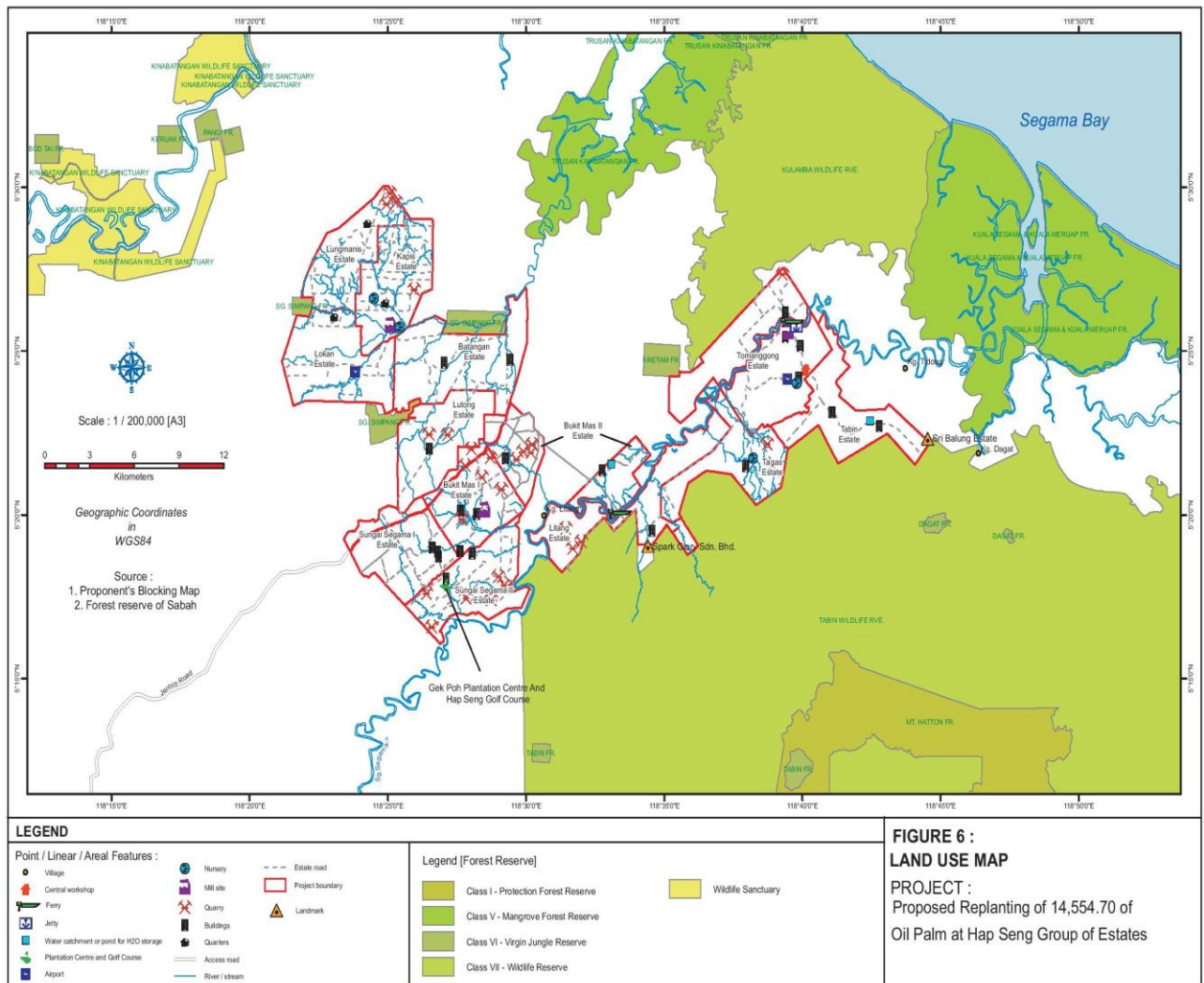


(Signature)

1/07/2021

(Date)

Map of Tomanggong CU under Hap Seng Group of Estates



AUDIT PLAN

1. Type of Audit

- | | | |
|--|--|--|
| <input type="checkbox"/> Stage 1 Audit | <input type="checkbox"/> Stage 2 Audit | <input checked="" type="checkbox"/> Surveillance Audit |
| <input type="checkbox"/> Recertification Audit | <input type="checkbox"/> Special Audit | <input type="checkbox"/> Transfer Audit |

2. Audit objectives

- ☒ To review certification scheme documented information
- ☐ To verify client readiness to proceed for Stage 2 Audit by gaining a sufficient understanding of the client's certification system and site operations in the context of the standard or other normative document
- ☒ To evaluate the implementation, including effectiveness, of the client's certification system
- ☒ To evaluate the continued compliance of the client's certification system to the requirements of the standard and ability of the certification system to ensure client meets applicable statutory, regulatory and contractual requirements, where applicable
- ☒ To confirm the continued conformity and effectiveness of the certification system as a whole, and its continued relevance and applicability for the scope of certification
- ☐ To evaluate the implementation, including effectiveness, of the client's certification system due to transfer of certification from previous CB
- ☒ To verify adequacy and effectiveness implementation of corrections and corrective actions to close NCR arising from the findings of previous audit
- ☒ Others (please specify):
 - To evaluate **Tomanggong CU** continued conformance against the RSPO Principles & Criteria Malaysian National Interpretation (MYNI) and RSPO Supply Chain Requirements.
 - To make appropriate recommendations based on the assessment findings.

3. **Date of audit** : 12th to 16th April 2021

4. **Site of audit** :

Tomanggong CU

- Tomanggong Palm Oil Mill
- Tomanggong Estate
- Tagas Estate
- Litang Estate

5. **Scope of certification:**

Production of sustainable crude palm oil and palm kernel using the **Mass Balance** supply chain model

6. **Audit criteria**

- a) RSPO P&C MYNI:2019
- b) RSPO Certification Systems, 2020
- c) Company's audit criteria including Company's Manual/Procedures

- d) Client's documentation
- e) RSPO Memo on Coronavirus Outbreak – RSPO P&C On-site and Remote Audits (24 March 2020).

7. Audit team & role

- a) Audit Team Leader : Mohd Zulfakar Kamaruzaman (Lead Auditor)
- b) Auditor : Dzulfikar Azmi
Selvasingam T. Kandiah
- c) Trainee auditor/ ~~Observer~~ : Rohazimi Mat Nawi
~~Technical Expert/ Translator/~~
~~Interpreter etc.~~

(If there is any objection to the proposed audit team, the client is required to inform the Audit Team Leader/ Head of Section in writing with reason(s) for the objection)

8. Methodology of audit

Site audits including observation of practices, interviews with interested parties (all categories of contractors, employees, nearby population, etc.), documentation evaluation and evaluation of records.

9. Confidentiality requirements

The members of the audit team from SIRIM QAS International Sdn. Bhd. undertake not to disclose any confidential information obtained during the audit including information contained in the final report to any third party, without the express approval of the client unless required by law.

10. Working language : English and Bahasa Melayu

11. Reporting

- i) Language : English
- ii) Format : Verbal and written
- iii) Expected date of issue : In accordance with RSPO P&C System Document
- iv) Distribution List : Softcopy of final report issued to the client and hardcopy maintained in the client file.
A public summary of the report will be submitted to RSPO thru the Palm Trace System for license renewal.

12. Audit Findings

Audit findings shall be classified as major and/or minor. Major non-conformities shall be addressed within 90 days or else the certificate shall be suspended. If the major non-conformities are still not addressed within another 90 days, the certificate shall be terminated.

If there are five or more major non-compliances within one Principle found during the audit, immediate suspension of RSPO certification shall be recommended.

For minor non-conformities raised in the surveillance audit, corrective action shall be verified in the next audit. These shall be upgraded to major non-conformities if the corrective actions are not satisfactory implemented in the next audit. Recurring major non-conformities on the same indicator in successive surveillance audits shall result in the immediate suspension of the RSPO P & C certification shall be recommended.

The documents for review are needed preferably prior to the conduct of audit. For any records needed but not made available latest during the conduct of audit, an NCR will be raised in accordance with the clause reviewed.

13. Details of audit plan : As follows

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DETAILS OF AUDIT PLAN

Date / Time	Coverage of assessment / Activity / Site	Zulfakar/Rohazimi	Dzulfiqar	Selva
Day 1: 12 April 2021 (Monday)				
9.00am – 9.30am	Opening Meeting – Venue: Hap Seng PCO <ul style="list-style-type: none"> Audit team Leader - Briefing on assessment objectives, scope, methodology, confidentiality clarification, audit criteria and programmes Organization Representative - Briefing RSPO implementation, significant change on organization activity, structure, certified areas, machinery, FFB supply bases , Time bound plan, actions taken to address previous audit findings. 	/	NA	NA
9.30am – 1.00pm	Site observation to Tomanggong POM RSPO Supply Chain 2017 <ul style="list-style-type: none"> RSPO Supply chain standard implementation including model requirements P1, P2, P3, P4, P5, P6, P7 <ul style="list-style-type: none"> Occupational safety & health aspects , chemical management Interview with workers, contractors etc. Environmental management, waste & chemical management Land titles user rights Social aspects - SIA, management plan & implementation, workers' quarters, Stakeholder consultation with affected communities surrounding the CU Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, New planting Occupational safety & health aspects, chemical management Interview with workers, contractors etc. Environmental management, waste & chemical management 	/	NA	NA
1.00pm – 2.00pm	Lunch Break	/	NA	NA
2.00pm – 5.00pm	Continue assessment at respective sites (Please Fetch auditor Mr Dzul and Mr Selvasingam)	/	NA	NA

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Date / Time	Coverage of assessment / Activity / Site	Zulfakar/Rohazimi	Dzulfiqar	Selva
Day 2: 13 April 2021 (Tuesday)				
9.00am – 1.00pm	Site observation to Tomanggong POM P1, P2, P3, P4, P5, P6, P7 <ul style="list-style-type: none"> Occupational safety & health aspects , chemical management Interview with workers, contractors etc. Environmental management, waste & chemical management Land titles user rights Social aspects - SIA, management plan & implementation, workers' quarters, Stakeholder consultation with affected communities surrounding the CU Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, New planting Occupational safety & health aspects, chemical management Interview with workers, contractors etc. Environmental management, waste & chemical management 	/	/	
9.00am – 1.00pm	Site observation to Tomanggong Estate P1, P2, P3, P4, P5, P6, P7 <ul style="list-style-type: none"> Occupational safety & health aspects , chemical management Interview with workers, contractors etc. Environmental management, waste & chemical management Land titles user rights Social aspects - SIA, management plan & implementation, workers' quarters, Stakeholder consultation with affected communities surrounding the CU Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, New planting Occupational safety & health aspects, chemical management Interview with workers, contractors etc. Environmental management, waste & chemical management 			/
1.00pm – 2.00pm	Lunch Break	/	/	/
2.00pm – 5.00pm	Continue assessment at respective sites	/	/	/

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Date / Time	Coverage of assessment / Activity / Site	Zulfakar/Rohazimi	Dzulfiqar	Selva
Day 3: 14 April 2021 (Wednesday)				
9.00am – 1.00pm	Site observation to Tomanggong Estate <ul style="list-style-type: none"> • P1, P2, P3, P4, P5, P6, P7 • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, • New planting • Interview with workers, contractors etc. • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management 	/	/	
9.00am – 1.00pm	Site observation to Tagas estate <ul style="list-style-type: none"> • P1, P2, P3, P4, P5, P6, P7 • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, • New planting • Interview with workers, contractors etc. • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. Environmental management, waste & chemical management			/
1.00pm – 2.00pm	Lunch Break	/	/	/

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2.00pm – 5.00pm	Continue assessment at respective sites	/	/	/
Date / Time	Coverage of assessment / Activity / Site	Zulfakar/Rohazimi	Dzulfiqar	Selva
Day 4: 15 April 2021 (Thursday)				
9.00am – 1.00pm	Site observation to Tagas Estate <ul style="list-style-type: none"> • P1, P2, P3, P4, P5, P6, P7 • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, • New planting • Interview with workers, contractors etc. • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. Environmental management, waste & chemical management	/	/	
9.00am – 1.00pm	Site observation to Litang Estate <ul style="list-style-type: none"> • P1, P2, P3, P4, P5, P6, P7 • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, • New planting • Interview with workers, contractors etc. • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management 			/

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1.00pm – 2.00pm	Lunch Break	/	/	/
2.00pm – 5.00pm	Continue assessment at respective sites	/	/	/
Date / Time	Coverage of assessment / Activity / Site	Zulfakar/Rohazimi	Dzulfiqar	Selva
Day 5: 16 April 2021 (Friday)				
8.30am – 12.30pm	Site observation to Litang Estate <ul style="list-style-type: none"> • P1, P2, P3, P4, P5, P6, P7 • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, • New planting • Interview with workers, contractors etc. • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Confirmation of time bound plan & review of partial certification 	/	/	/
12.30pm – 1.30pm	Lunch Break	/	/	/
1.30pm – 3.30pm	Continue assessment at respective sites	/	/	/
3.30pm – 4.00pm	<ul style="list-style-type: none"> • Verification on outstanding issues • Audit team discussion, preparation on audit findings and issuance of nonconformity report (if any) 	/	/	/
4.00pm - 5.00pm	<ul style="list-style-type: none"> • Closing meeting – venue at PCO Hap Seng (whichever convenience) • Presentation of audit findings, positive comment, • Question & answer 	/	/	/

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Attachment 3

RSPO P&C AUDIT CHECKLIST AND FINDINGS (MYNI 2019 FOR RSPO P&C 2018)

Principle 1: Behave ethically and transparently

Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.

Clause	Indicators	Comply Yes/No	Findings
1.1 The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.	1.1.1 (C) Documents that are specified in the RSPO P&C are made available to the public.	YES	Tomanggong CU had continued to implement the communication procedure as had been described and established for estates and mill. HSPHB has a website, http://www.hapsengplantations.com.my/index.php which contains brief information about the company's structure, corporate profile, vision and mission, the business they were involved, financial and estates profiles information among others. Review of records during this audit revealed that since the last audit, there was no request for such information by stakeholders.
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders.	YES	The CU continued to maintain stakeholders for contractors, vendors/suppliers, government agencies, schools, local communities, etc. It was noted that Hap Seng Plantations has revised their website, http://www.hapsengplantation.com.my to include all management documents relating to the unit's environmental, social and legal issues demonstrating commitment towards compliance to RSPO criteria via Hap Seng Plantation Sustainability Report.
	1.1.3 (C) Records of requests for information and responses are maintained.	YES	The estates had identified personnel responsible for complaints. Records of communication were identified and maintained.
	1.1.4 (C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.	YES	The right to use the land at Tomanggong CU can be demonstrated and not disputed by any party. Assessor sighted that there was clear land ownership documents.
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.	YES	The stakeholder lists for all the units, namely <i>Tomanggong, Litang Estate and Tagas Estates</i> , as well as <i>Tomanggong Palm Oil Mill</i> were all available and sighted during the surveillance audit. The lists were updated in Jan 2020.
1.2 The unit of certification commits to ethical conduct in all business operations and	1.2.1 A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	YES	Tomanggong CU had a documented policy to committing on integrity for all their staffs and workers. The code of conduct policy (Code of Conduct and Business Ethic Policy), has been communicated to the staffs and foreign workers during induction courses. Foreign workers (Indonesia) and local at Tomanggong POM had been briefed with the policy training for all levels of workforce.
	1.2.2 A system is in place to monitor	YES	Hap Seng Plantations also has a Vendor CODE of Conduct and Business Ethics which

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Clause	Indicators	Comply Yes/No	Findings
transactions.	compliance and the implementation of the policy and overall ethical business practice.		has been developed to outline the standards of behaviour required by Hap Seng Plantations vendors which includes expectation to uphold human rights. The Vendor COBC applies to all its suppliers, consultants, agents, contractor's/service providers who have direct dealings with the Group.

Principle 2: Operate legally and respect rights

Implement legal requirements as the basic principles of operation in any jurisdiction.

Clause	Indicators	Comply Yes/No	Findings
2.1 There is compliance with all applicable local, national and ratified international laws and regulations.	2.1.1 (C) The unit of certification complies with applicable legal requirements.	YES	Generally, Tomanggong CU complies with applicable legal requirements.
	2.1.2 A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations.	YES	Tomanggong CU maintained its mechanism stated in the established procedure to ensure that all the applicable legal requirements are implemented. The mechanism adopted, among others, are by the following methodology; Annual evaluation of compliance exercise against the legal register by Sustainability Executive and circulars from relevant associations (MPOA, MPOB, MAPA).
	2.1.3 Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.	YES	The perimeter boundary of the estates was visibly maintained by erecting pegs along the boundary. During the site review, boundary stones had been located and visibly maintained (2 in Tomanggong Estate, 3 in Tagas Estate and 5 in Litang). The Estates have maps showing the locations of boundary stones that have been physically located and marked. Inspection of boundary stones/markers/trench at the 3 estates, during the field inspection confirmed that they were clearly marked and maintained.
2.2 All contractors providing operational services and supplying labour and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.	2.2.1 A list of contracted parties is maintained.	YES	List of contractor parties were maintained at Estates and Mill at the Tomanggong CU. These were all maintained and updated accordingly. The list contain details of the stakeholders, addresses and contact details.
	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. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/accredited) for migrant workers, service providers and labour contractors, is available.	YES	All contracts contain specific clauses on meeting applicable legal requirements as verified through Minor Jobs contract which apply to all contractors for due diligence and meeting legal requirements.

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Clause	Indicators	Comply Yes/No	Findings
	2.2.3 All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.	YES	All Minor Job Contract for acknowledgement by hired service contain clauses disallowing child, forced and trafficked labour as verified by audit team. There is no contractor involved except for Budge contractor, all their works are done through Hap Seng owned Machinery and materials.
2.3 All FFB supplies from outside the unit of certification are from legal sources.	2.3.1 (C) For all directly sourced FFB, the mill requires: <ul style="list-style-type: none"> Information on geo-location of FFB origins. Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder One or more supporting documents for claims Valid MPOB license 	YES	It was sighted during audit that Records of Information on geo-location of FFB origins has been done by Tomanggong POM. The records like Land title/ ownership status or the right/claim to the land, or valid use of land by the grower/smallholder, MPOB License, coordinated has been recorded and kept by the Tomanggong POM.
	2.3.2 For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.	YES	All FFB are received direct from the suppliers. No indirectly sourced FFB.

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

Implement plans, procedures and systems for continuous improvement.

Clause	Indicators	Comply Yes/No	Findings
3.1 There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.	3.1.1 (C) A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.	YES	Tomanggong CU continued to achieve long term economic and financial viability through documented management plan projected to year 2026. <ul style="list-style-type: none"> a) Expenditure, general charges, profit and loss covering the period of 2020 to 2026 had been prepared for all the estates as well as the POM and made available to the audit team. b) This plan had also included mature area and also for the forecasted FFB production per hectare for the period 2020 to 2026. c) All the estates had a standard budgeting format. The records were reviewed during the audit.
	3.1.2 An annual replanting programme projected for a minimum of five years with yearly review, is available.	YES	The replanting programme for the next five years had been prepared. Sighted the Long-Range Replanting Programme (LRRP) 2020 to 2031.

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Clause	Indicators	Comply Yes/No	Findings
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.	YES	Management review has been carried out in July 2020, discussed matters related to RSPO/MSPO internal audit results especially and corrective action plan taken based on assessment findings.
3.2 The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.	3.2.1 (C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification.	YES	The action plan for continuous improvement: 1. Optimising the yield of the supply base. 2. Reduction in use of pesticides 3. Environmental impacts 4. Waste reduction 5. Pollution and greenhouse gas (GHG) emissions 6. Impacts on communities, workers and smallholders 7. Integrated management of HCV-HCS, peatland and other conservation areas
	3.2.2 As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.	YES	Not applicable.
3.3 Operating procedures are appropriately documented, consistently implemented and monitored.	3.3.1 (C) Standard Operating Procedures (SOPs) for the unit of certification are in place.	YES	<i>Tomanggong CU</i> continued to use the established manuals separately for both estates and mill. Details as described below; a) Estates HSPHB's Oil palm Agricultural Policy (OPAP) Manual, b) Safe & Standard Operating Procedure / Accounting/Administrative Procedure (AAP) manual. c) The Oil Palm Agriculture Policy (OPAP)
	3.3.2 A mechanism to check consistent implementation of procedures is in place.	YES	There are several mechanisms used to check on consistent implementation of procedures. One of the regular mechanisms used by Tomanggong CU were internal audits conducted by Sustainability Team, PA's visit, Agronomist visits Daily checks by staff & Estate management.
	3.3.3 Records of monitoring and any actions taken are maintained and available.	YES	Evidence was available that Tomanggong CU was able to demonstrate that it has maintained records of monitoring and action taken. Records of monitoring and the action taken by the 3 Estates visited were maintained and kept for a minimum of 12 months. Monthly Costing and Annual Reports on monitoring of all activities were made available.
3.4 A comprehensive Social and Environmental Impact	3.4.1 (C) In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected	NA	There was no new planting at Tomanggong CU. Thus, this indicator is not applicable.

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Clause	Indicators	Comply Yes/No	Findings
Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.	stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		
	3.4.2 For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.	YES	<p>There were no changes were made to the environmental aspects and impacts or current practices which require changes in the environmental action plans. An Environmental Impact Assessment (EIA) Plan has been established with latest update in Aug 2020 by the Sustainability Executive. The Plan therein consists of the Person(s) In Charge and mitigating actions/management plans. A timetable for the monitoring has been established and being addressed accordingly.</p> <p>Tomanggong CU maintained its documented SIA titled "Social Impact Assessment, Management Action Plans and Continuous Improvement Plans" first report dated on October 2012, with the latest update on 9 Sep 2020. The assessment had covered operation aspects of plantation and mill. Among the social aspect covered, include employment opportunity, amenities and facilities, PPE and medical for employees, etc. The progress of plans noted reviewed annually. The review conducted with relevant stakeholders through Joint Consultative Committee (JCC) Meeting. The SIA was done with the participation of the affected parties as evidenced from the report reviewed. The stakeholders consulted were Tomanggong's relevant stakeholders who included its own workers, government agencies such as MPOA, Immigration Department, Lahad Datu Police Department, Wildlife Department, and Sabah Forestry Department. Also present were the neighboring estates. Evidence of the above stakeholder consultation conducted are available and the stakeholder feedback were recorded in the SIA plan. So far, no issues related to social have been highlighted during stakeholders meeting.</p>
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	YES	
3.5 A system for managing human resources is in place.	3.5.1 Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable.	YES	Employment procedures for recruitment, selection, hiring, are documented. For locals, the procedures are in SOP on Hiring of Local workers. The procedure details out the process of hiring (application form, screening, interview, requisition approval from Head Office medical check-up and issuance of letter of offer.) and verified through the worker's personal file. For foreign worker, the employment procedures are contained in Standard Operating Process & Procedures for foreign workers. Employment procedures for retirement and termination are available in the local workers' employment contracts. Similarly, foreign workers' contracts also contain provision for mutual termination.
	3.5.2 Employment procedures are implemented, and records are maintained.	YES	Based on the sampling of the workers' employment contracts and personal files, there is evidence that the employment procedures on recruitment, selection, hiring, promotion are implemented. Records are also maintained in each worker's individual file. Hiring process begins with newspaper advertisement, employee referrals, review of candidate's resume, job application, shortlisting, reference checks, interview, medical check-up and issuance of offer letter. Promotion would be recommended based on evaluation of behavior, performance appraisal and current work results. No termination had occurred so this element of the procedure could not be verified during the audit.

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Clause	Indicators	Comply Yes/No	Findings
3.6 An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.	3.6.1 (C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.	YES	Both the mill/estates had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, as well as CHRA reports were verified during the assessment. HIRARC is subject for a review in event of the following; Change in work process, Revision/changes in legislative requirement, Occurrence of accidents. HIRARC for Tomanggong CU also has been reviewed by yearly basis. Sighted latest review has been conducted in March 2021.
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.	YES	Occupational health and safety (OHS) management plan for all Mill and 3 Estates had been established. The OHS management plan sighted addressed issues related to hazards and risks, legal register and its requirements for compliance, OSH awareness and training program, accident and emergency procedures, audiometric test, use of PPE, OSH Committee meetings, etc. Generally, the OSH plans for 2021 were acceptable. Internal Audit for Tomanggong CU had been conducted by Sustainability Department. Other than that, the workplace inspection was done in monthly basis to ensure all H&S plan was done effectively.
3.7 All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.	3.7.1 (C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training.	YES	Formal training programmes for 2020 and 2021 covered all aspects of the RSPO Principles and Criteria. Regular assessments of training needs were presented to auditors. Year 2020 Training Plan was established in Jan 2020. A training needs identification matrix has been established with target dates for the training to be conducted.
	3.7.2 Records of training are maintained, where appropriate on an individual basis.	YES	Records of Training 2020/2021 has established and available at each CU. It has been verified during audit.
	3.7.3 Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.	YES	Remote Training conducted on 15/03/2021. Actual Training on Supply Chain requirements has been conducted on 15/03/2021 by Senior Assistant Mr Painsin Somidin to the Mill Assistant, maintenance engineer, assistant mill engineer, admin supervisor, shift supervisor, grader, laboratory assistant, and weighbridge operator.

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SUPPLY CHAIN REQUIREMENTS FOR MILLS

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the only MB Module is applicable.	Yes	Not applicable since this mill is Mass Balance.
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3 rd party certified supply base.	Yes	Tomanggong POM received certified FFB from own Estates which are Tagas, Tomanggong, Litang Estate and Uncertified FFB from Tabin and Northbank Estate and as well as Surrounding Smallgrower and Small holders. Thus, Tomanggong POM has qualifies for the Mass Balance chain system and module. During the P&C assessment, the audit team verified the volumes and sources of certified FFB entering the mill, the implementation of processing controls and volume sales of RSPO certified products. Amount of sales as in Table 3 of this report.
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.	Yes	Amount of Projection as reported in Table 4 of this report.

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organisation (RSPO IT platform).	Yes	The mill observed to have met registration and reporting requirements for supply chain through the RSPO Palm Trace. The registration information were: Name: Hap Seng Plantations (River Estate Sdn Bhd – Tomanggong Palm Oil Mill Country: Malaysia. Member Category: Oil Mil Core product: Palm Oil
3.8.5	<p>The site shall have written procedures and/or work instructions to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the organisation's procedures for the implementation of this standard. The site shall have documented procedures for receiving and processing certified and non-certified FFBs. 	Yes	<p>Tomanggong POM had used their documented procedure title '<i>Standard operating procedures for Supply Chain SOP/COC/001</i>'. The procedure is complete and up to date covering the implementation of all the elements of the supply chain model requirements including receiving and processing certified and non-certified FFBs. Since this is MB mill, there is no problem regarding non-certified FFB.</p> <p>The procedure was kept in file SOP for Supply Chain File. Training on Supply Chain requirements has been conducted in March 2021, by the Senior Assistant. The intention on this training was to create awareness on understanding on supply chain requirement and Attendance list & photograph was seen. The Senior Mill Manager has overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements.</p>
3.8.6	<p>The site shall have a written procedure to conduct annual internal audit to determine whether the organisation;</p> <ul style="list-style-type: none"> Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims 	Yes	<p>As describe under para 8.4 SOP for Supply Chain, TPOM refer to flow Chart Internal Audit System which is follow the RSPO Supply Chain Certification Standard requirements. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard requirements.</p> <p>As describe under para 8.5 SOP for Supply Chain, the management review will be conducted once a year.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	<p>Documents.</p> <ul style="list-style-type: none"> Effectively implements and maintains the standard requirements within its organisation. Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The organisation shall be able to maintain the internal audit records and reports. 		
3.8.7	<p>The site shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>The site shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents.</p>	Yes	<p>TPOM continue to receive certified FFB from Tagas, Tomanggong, Litang Estate and Uncertified FFB from Tabin and Northbank Estate and as well as Surrounding Smallgrower and Small holders i.e. 6 suppliers. TPOM had shared via email the scanned copies of relevant incoming documents such as FFB consignment note. The following verified samples of incoming related documents were according to TPOM's procedure and RSPO Supply Chain standard requirements. The document sighted were traceable and that the product name (FFB) as well as their RSPO certificate number were clearly stated in the documents.</p> <p>There was no overproduction sighted within the audited period – reference: Projected & Actual FFB Processed template.</p>
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and</p>	Yes	<p>Sample of deliveries document were sighted during the audit and it was found all related information were adequate. Tomanggong POM's RSPO certificate number and product name together with model used were stated in the delivery documents.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation A unique identification number		

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.9	<p>Outsourcing Activities</p> <p>(i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification.</p> <p>(ii) The mill shall ensure the following:</p> <ul style="list-style-type: none"> a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance. 	NO	<p>There are 1 outsource company CPO oil (agreement sign on 11/1/2020). The agreement document was available and communication on the RSPO supply chain requirement were communicated to them. There is a clause regarding Supply chain in the 'Addendum to the CPO Transportation Agreement' and record of training for the transporter contractor was sighted by the auditor.</p> <p>During Document review at Tomanggong POM sighted that there is outsourced contractor named Hai Heng Enterprise Sdn Bhd, however, there is no records of briefing or training regarding documented control system or procedures to them by Management. Hence, NCR Major MZK 01 was raised.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.10	The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.	Yes	List of contractors specifically the transporter which involve in the physical handling of certified materials had been well maintained through the stakeholder listing. Among the details maintained are name, contact no. as well as address of the contractor.
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	Yes	Not applicable - no new contractors appointed for the physical handling of RSPO certified oil palm products. Nonetheless, the PIC was aware on the need to inform CB on those new contractors prior to next audit.
3.8.12	i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.	Yes	TPOM found to have maintained an accurate, complete, up-to-date and accessible records and reports pertaining to their traceability/ supply chain system implementation. Among those sighted are as per listed in para 3.8.5 of this report.
	ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.	Yes	Relevant traceability/ supply chain related records such as listed in para 3.8.5 of this report were maintained for minimum period of 3 years as stipulated in Para 5.4 ' <i>Standard operating procedures for Supply Chain SOP/COC/001</i> '.
	iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.	Yes	Not applicable as TPOM is certified under Mass Balance Module.
	iv) For Mass Balance Module, the mill: a. shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. a. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. b. The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery	Yes	Within the audited period of November 2019 to March 2021, TPOM has handled the certified materials in which had been well maintained in their certified material accounting template namely Mass Balance sheet, as per Table 3 of this report.

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)		
3.8.13	Extraction rate The oil extraction rate(OER) and the kernel extraction rate(KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.	Yes	Based on nature of their process activity, TPOM conversion factors are based on their Oil Extraction Rate (OER) & Kernel Extraction Rate (KER).
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	Yes	The OER & KER being updated on daily basis, and later consolidated at month-end. This is part of their performance monitoring tool and being recorded in the Daily/Monthly Production Report (Physical Movement).
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.	Yes	Not applicable as TPOM is certified under Mass Balance Module.
3.8.16	Registration of Transactions i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of	Yes	Documented procedures related to sales and goods out were sighted and found adequate. The requirement of sales & goods out especially on notation of applicable Supply Chain model & Certificate number being complied by indicating in weighbridge dispatch ticket. Mill receive copy of transaction input to the system on monthly basis based on contract summary (buyer weight being put in).

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	underproduction, loss or damage shall be removed in the RSPO IT platform		
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.	Yes	Relevant information on product claim (including applicable SC model and certificate no.) being correctly indicated in the relevant outgoing paperwork e.g PK billing, CPO billing, TPOM weighbridge advice ticket and TPOM palm kernel/ CPO delivery note. TPOM apply RSPO trademark with license no. 1-0098-11-100-00. The trademark being displayed on mill and estate entrance signboard. TPOM complied with the minimum requirement in term of the corporate communications rules as well as Annex 1 (RSPO trademark usage and guidance) of the RSPO Rules on Market Communications and Claims).

Principle 4: Respect community and human rights and deliver benefits

Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.

Clause	Indicators	Comply Yes/No	Findings
4.1 The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.	4.1.1 (C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders, is documented and communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.	YES	Relevant policies has been communicated to staffs and workers during morning muster and trainings were evident.
	4.1.2 The unit of certification does not instigate violence or use any form of harassment in their operations.	YES	As at time of audit, it was confirmed that the unit of certification does not instigate violence or use any form of harassment in their operations.
4.2 There is a mutually agreed and documented system for dealing with complaints and	4.2.1 (C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and	YES	The estate and mill have developed procedures to handle grievances and disputes titled as 'Procedure for reporting complaints and grievances (Prosedur Melapor Aduan dan Permasalahan)' and 'Grievances Procedure – Appendix 1' for staffs and workers and also the procedure named " Mekanisme Melindungi Pengadu Terhadap Tatacara tidak Wajar (Whistleblower)" to protect complainants.

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Clause	Indicators	Comply Yes/No	Findings
grievances, which is implemented and accepted by all affected parties.	whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.		
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	YES	Found the system was understood by the affected parties. The procedure for complaint/grievance resolution was explained to all workers and external stakeholders through management/workers/stakeholders meeting.
	4.2.3 The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	YES	Tomanggong CU keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.
	4.2.4 The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.	YES	The Internal Complaint Books are mostly for employees to lodge complaint pertaining to their houses. The external stakeholder complaint record/book reviewed did not show complaints against the CU. Sighted the new Procedure title The Grievance procedure has already include an ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.
4.3 The unit of certification contributes to local sustainable development as agreed by local communities.	4.3.1 Contributions to community development that are based on the results of consultation with local communities are demonstrated.	YES	There is evidence that contributions to community development was provided based on consultations. There is a donation and providing service for free of charge to the surrounding schools, Mosque and Government agencies. The most important thing is 80% of the staff and non-clerical staff are from surrounding villagers which is the main Contributions to community development.
4.4 Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free,	4.4.1 (C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and/or the actual	YES	The right to use the land at <i>Tomanggong</i> CU can be demonstrated and not disputed by any party. Assessor sighted that there were clear land ownership documents which is Hap Seng Plantations acquire/buy the land from Sabah State Government in 1895 -1969. Land titles were available in documents. The original copies of the documents however, were kept in Plantation Central Office, Sg. Segama. Copies of land titles for all estates were sighted. All the estates were under the jurisdiction of Kinabatangan District.

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Clause	Indicators	Comply Yes/No	Findings
prior and informed consent.	legal or customary use of the land are available.		
	4.4.2 Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	YES	As reported in 4.4.1 of this checklist. it has been verified that the land is now legitimately owned by Tomanggong CU since 1895 -1969 The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the Representative from Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, Harus Abadi Sdn Bhd and IOI Plantations From the interviews, it can be concluded that there was no evidence of any land dispute at Tomanggong CU, hence the evidence required under this clause was not available.
	4.4.2a Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.	YES	As above.
	4.4.2b Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken.	YES	As above.
	4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.	YES	As above.

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Clause	Indicators	Comply Yes/No	Findings
	4.4.3 (C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighboring communities where applicable, and relevant authorities).	NA	As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by Tomanggong CU. The audit team had confirmed that there were no land issues related to previous owners.
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	YES	There was no land encumbered by customary rights or dispute from any stakeholder at the CU, it was confirmed through interviewed relevant stakeholder such as the Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, Harus Abadi Sdn Bhd and IOI Plantations.
	4.4.5 (C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.	YES	As above.
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	YES	As above.
4.5 No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to	4.5.1 (C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.	YES	Based on Social Impact Assessment (SIA) Report for Tomanggong CU and land title, there was no new plantings are established on local peoples' land. It has been verified that the land is legitimately owned by Tomanggong CU. The audit team had confirmed that there were no land issues related to previous owners.
	4.5.2 (C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a	YES	As reported in 4.4.1 of this checklist, Tomanggong CU has been developed since 1895 -1969, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in PCO and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate.

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Clause	Indicators	Comply Yes/No	Findings
express their views through their own representative institutions.	documented, long-term and two-way process of consultation and negotiation.		
	4.5.3 Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.	YES	As reported in 4.4.1 of this checklist, Tomanggong CU has been developed since 1895 -1969, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in PCO and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate.
	4.5.4 To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.	YES	As above.
	4.5.5 Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.	YES	As above.
	4.5.6 Evidence is available that the communities (or their rep) gave consent to the initial planning phases of the operations prior to the issuance of a	YES	As above.

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Clause	Indicators	Comply Yes/No	Findings
	new concession or land title to the operator.		
	4.5.7 New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations.	YES	As reported in 4.4.1 of this checklist, Tomanggong CU has been developed since 1895 -1969, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in PCO and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewed relevant stakeholders such Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, Harus Abadi Sdn Bhd and IOI Plantations.
4.6Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with thru a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.	4.6.1 (C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.	YES	Tomanggong CU have a standard procedure for identifying social related issues called "Land Dispute Compensation and Calculation Procedure" and "Procedure For Calculating & Distribution Fair Compensation". The procedures defined details process of how compensation for any issues/disputes related to land, ownership and access to land, and ensures negotiations concerning compensation are dealt with. The procedure ensures that any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.
	4.6.2 (C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.	YES	"Land Dispute Compensation and Calculation Procedure" and "Procedure For Calculating & Distribution Fair Compensation" detailed out the procedures for calculating and distributing compensation in a participatory and fair manner. These procedures specify that it would take into account ethnic group, gender differences, etc. A flowchart to the same effect was also sighted. Interviews with the relevant stakeholders such Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, Harus Abadi Sdn Bhd and IOI Plantations. confirmed that the mechanism for them to express their views are available, and the issues (if any) will be dealt in accordance with this standard requirement. However, the stakeholders have confirmed that there was no existing/known dispute that causing the need for any negotiation resulting in compensation process etc. either in the mill or the estate.
	4.6.3 Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings.	YES	The requirement of this indicator was not applicable as there is no scheme smallholding at Tomanggong CU.
	4.6.4 The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.	YES	As mentioned in 4.6.2 above, there were no existing/known issues related to this indicator, hence it was not applied to Tomanggong CU.

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Clause	Indicators	Comply Yes/No	Findings
4.7 For new planting, where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.	4.7.1 (C) A mutually agreed procedure for identifying people entitled to compensation is in place.	YES	Tomanggong CU have a standard procedure for identifying social related issues called "Land Dispute Compensation and Calculation Procedure" and "Procedure For Calculating & Distribution Fair Compensation". The procedures defined details process of how compensation for any issues/disputes related to land, ownership and access to land, and ensures negotiations concerning compensation are dealt with. The procedure ensures that any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.
	4.7.2 (C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.	YES	There was no issue regarding compensation (monetary or otherwise) with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders such as the Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, Harus Abadi Sdn Bhd and IOI Plantations.
	4.7.3 Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Tomanggong CU since 1895 -1969. All the related documentation regarding the land acquisition was kept in PCO and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders such as the Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, Harus Abadi Sdn Bhd and IOI Plantations.
4.8 The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.	4.8.1 Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Tomanggong CU since 1895 -1969. All the related documentation regarding the land acquisition was kept in PCO and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.
	4.8.2 (C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any	YES	Land conflict is not present in the area of the unit of certification. The audit team has also interviewed relevant stakeholders such as the Head of Village/ Representative Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, Harus Abadi Sdn Bhd and IOI Plantations.

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Clause	Indicators	Comply Yes/No	Findings
	unresolved conflict through appropriate conflict resolution mechanisms.		
	4.8.3 Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).	YES	There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations. The audit team has also interviewed relevant stakeholders such as the Head of Village/ Representative Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, Harus Abadi Sdn Bhd and IOI Plantations.
	4.8.4 For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).	YES	There was no conflict or dispute over the land. It has been further confirmed through interviewed relevant stakeholders such as the Head of Village/ Representative Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, Harus Abadi Sdn Bhd and IOI Plantations.

Principle 5: Support smallholder inclusion

Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.

Clause	Indicators	Comply Yes/No	Findings
5.1 The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.	5.1.1 Current and previous period prices paid for FFB are publicly available and accessible by smallholders.	YES	Tomanggong POM has displayed the current prices paid for FFB at the mill's weighbridge counter.
	5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	YES	In Tomanggong POM, the price for FFB follows the MPOB Pricing. Hap Seng Management also give allowance to the Smallholder if they send FFB to their mill base on tonnage.
	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	YES	As above.
	5.1.4 (C) Evidence is available that all parties, including women and independent	YES	There is an agreement between FFB outsider suppliers with TPOM, the agreement has been signed on 1 June 2016. During interview with FFB Supplier above they stated that

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Clause	Indicators	Comply Yes/No	Findings
	representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applic.		they are involved in decision-making processes and understand the contracts including involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable which is not applicable to them because they are operate by themselves. Hap Seng Management also support smallholder by give them consultation and guidance to certify surrounding smallholder under MSPO and RSPO without cost.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	YES	The contractors have been sending their FFB to TPOM more than 6 years. Their contracts are signed when necessary, and it contains schedule of rates, conditions of contract, event of default, payment terms according to the volume, FFB price, OER price, Specifications FFB, Bonus for Sending FFB. Consultations with FFB Suppliers confirmed that they understand the salient points in the agreement, namely contract duration, rate of payment, their obligations under the contract, etc. They also confirmed that contract entered into are valid, fair and transparent as the terms of payment are being negotiated upon prior to signing.
	5.1.6 (C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	YES	All contractor confirmed that payments were received within a reasonable timeframe which is 7-10 days after submission of invoice. And receipts contain specifying price, weight, deductions and amount paid are given.
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis (this can be government).	YES	Weighing Equipment in Tomanggong POM has been calibrated in yearly basis using Metrology Corporation Malaysia Sdn Bhd.
	5.1.8 The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.	YES	Hap Seng Management supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. However Surrounding smallholders and growers are against the idea of ICS they want to certify independently. Hap Seng give support to surrounding smallholders and growers by given them Free Consultation, Free Assessment, and anything related to RSPO and MSPO certification. Until to date surrounding smallholder who are RSPO certified is Spark Glory, Harus Abadi, and LKM Trading. Others were in progress.
	5.1.9 (C) The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.	YES	Mechanism is in place. There is a document namely 'Procedure for reporting complaints and grievances (Prosedur Melapor Aduan dan Permasalahan)' and 'Grievances Procedure – Appendix 1' for staffs and workers, Prosedur Aduan and " Mekanisme Melindungi Pengadu Terhadap Tatacara tidak Wajar (Whistleblower)" to protect the complainants.

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Clause	Indicators	Comply Yes/No	Findings
5.2 The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.	5.2.1 The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.	YES	Hap Seng Management supports Independent Smallholders with certification, they also already consult with interested smallholders (irrespective of type) including women or other partners in their supply base and already assess their needs for support to improve their livelihoods and their interest in RSPO certification. However Surrounding smallholders and growers are against the idea of ICS they want to certify independently. Hap Seng give support to surrounding smallholders and growers by given them Free Consultation, Free Assessment, and anything related to RSPO and MSPO certification. Until to date surrounding smallholder who are RSPO certified is Spark Glory, Harus Abadi, and LKM Trading. Others were in progress.
	5.2.2 The unit of certification develops and implements smallholder support program to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).	YES	Hap Seng Plantations already develops and implements smallholder support program to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies. As above.
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	YES	Hap Seng give support to surrounding smallholders and growers to promote legality of their FFB production by given them Free Consultation, Free Assessment, and anything related to RSPO and MSPO certification.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	YES	Hap Seng give support to surrounding smallholders and growers to certify under RSPO by given them Free Consultation, Free Assessment, and anything related to RSPO and MSPO certification. Training records sighted.s
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	YES	Currently Hap Seng Plantations Management has created a system to trace their stakeholder around their estate. Hap Seng Plantations also regularly reviews and publicly reports on the progress of the smallholder support programme as per see in the Hap Seng Plantation Holdings Berhad 2019 ACOP report in the clause G.4.4.1.

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Principle 6: Respect workers' rights and conditions

Protect workers' rights and ensure safe and decent working conditions.

Clause	Indicators	Comply Yes/No	Findings
6.1 Any form of discrimination is prohibited.	6.1.1 (C) A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.	Yes	The Equal Opportunity Policy is publicly available in the estates and POM. The policy statements emphasize on worker information, recruitment and selection, training, employee development, based on business needs, terms of service and records of service. It also states that all employees shall be treated fairly in terms of recruitment, progression, terms and conditions of work regardless of race, caste, nationality, gender, physique, sexual orientation, union membership, political view, religion and age. This policy is posted on notice boards in Bahasa Malaysia and English for the understanding of the public and workers.
	6.1.2 (C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for migrant workers.	Yes	Based on documentation reviewed such as employment contracts and letters of offer, pay slips, allocation of housing at the linesite and audit interviews, there is no evidence that local and foreign workers, women and local communities have been discriminated against. Interviews conducted with workers (male, female, local and migrant) as well as local communities also confirmed that this is so. There is also no evidence of payment of recruitment fees by migrant workers.
	6.1.3 The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.	Yes	Based on interviews with the estate and mill management including documentation review (interview assessment and medical report), recruitment selection, hiring and promotion are based on suitable job vacancies, experience, qualification/skill and medical fitness appropriate for the job. Interview of candidates will be done by HQ where an evaluation form is filled up to determine the suitability of the candidate. These documents are contained in the workers' personal files.
	6.1.4 Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.	Yes	There is no evidence that pregnancy tests are being conducted as a discriminatory measure. Pregnancy test is required to determine for Foreign Workers' Medical Examination (FOMEMA). Pregnancy test was done on her own free will.
	6.1.5 (C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.	Yes	The gender committees throughout the Tomanggong CU are known as the 'Persatuan Wanita'. Membership comprise female employees and the employees' wives. Based on interviews of the committee members and review of meeting minutes, the committees' main activities are to provide awareness to its members on issues of concern. Meetings are generally held once a year.
	6.1.6 There is evidence of equal pay for the same work scope.	Yes	The Hap Seng Plantations Equal Opportunity Policy dated in 01 March 2019 is publicly available at the offices of the Tomanggong, Tagas and Litang Estate and Tomanggong POM. This Policy states Hap Seng Plantations Policy on equal opportunity in all aspects

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Clause	Indicators	Comply Yes/No	Findings
			of its employment including recruitment, training and promotion. The Policy identifies under-represented groups where they are encouraged to apply for training and employment opportunities with the Company, and that where possible, special training will be provided for such groups to prepare them to compete on equal terms for jobs and promotion. Comparisons were made of sampled employment contracts and payslips of general workers from local and general workers from Indonesia. Evidence is available that sampled workers receive equal pay for equal work.
6.2 Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).	6.2.1 (C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand.	Yes	Pay and conditions are documented and made available during the surveillance audit. These are contained in the workers' payslips and employment contracts. Pay slips were sighted and are provided to workers on a monthly basis as confirmed during interview with management. Pay slips for Mill and Estate field workers show breakdown for all work done such as allowances received, deductions, no. of days worked and for the Mill, any overtime hours performed. It was also verified that workers are being paid in accordance with the requirements stipulated under the Minimum Wages (Amendment) Order 2020 (from January 2020 onwards) and the Sabah Labour Ordinance.
	6.2.2 (C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed. This includes a form of record for work done by family members.	Yes	Details of payment and conditions of employment are contained in employment agreements. These cover working hours, deductions, overtime, medical, maternity leave, annual leaves, dismissal, period of notice, etc. There is also evidence that the contracts agreement is prepared in a language understood by workers. For example, contracts with Indonesian workers were prepared in Bahasa Malaysia for both Indonesia and Philippines workers. In addition, their terms of contracts were also explained to them upon arrival at the estates/mill. During interviews of workers (both local and foreigners) at the Tomanggong, Tagas and Litang Estate and Tomanggong POM comprising sprayers/manurers and harvesters, general workers and Mill workers, they generally understand the contents of the employment agreements. Audit team has sampled contracts of employment workers at Tomanggong CU as per evidences in the indicator 6.2.1. Based on the above, Tomanggong CU has demonstrated that employment contracts signed with workers are in compliance with the Sabah Labour Ordinance. The pay slip contains the following information: employee name, employee number, month of pay, work description, (normal work, overtime pay, piece-rate work, public holiday pays, company contributions such as SOCSO, EIS (for Malaysians), KSWP (for Malaysians), deductions such as advance and electricity, average daily rate, total income for the month, total deductions, net pay.
	6.2.3 (C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal	Yes	The CU has followed the Sabah Labour Ordinance which is working hours and breaks of the individual worker are 8 hours work and 0.5 hours break in the between that. The time for break at all Estates is 10.30am – 11.00am. For Overtime is mutually agreed upon management and workers and meet the legal requirements. Overtime will be offered when there is additional task and no discrimination has been observed. During the

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Clause	Indicators	Comply Yes/No	Findings
	labour requirements.		interview with the workers, they understood the employment contract. Salary deduction as verified in the payslip of sampled workers only for statutory deductions such as SOCSO and EPF.
	6.2.4 (C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.	Yes	Evidence is available that the Tomanggong CU provide adequate housing and facilities to its employees in accordance with the requirements of the Workers' Minimum Standard of Housing and Amenities Act 1990. Houses are provided rent free. Each house has between 2 to 3 rooms and accommodate between 2 to 5 workers. Foreign workers are provided with accommodation as stated in their employment contracts. Local workers too are offered accommodation, but those who are within the local communities prefer to live outside the estate/mill premises. Among the available amenities include football fields, badminton/takraw/volleyball court, children's playground, places of worship, sundry shops and an activity hall. There is evidence that housing inspection are being carried out once a week based on housing inspection records. Water and electricity are also provided and the bills are shared among occupants and deducted from their wages. Free medical treatment above is provided also to all workers and their dependents. The upkeep (sanitation) for all estates linesite visited were observed in good maintained. No water clogging at all. The estates in Tomanggong CU provided with treated water by water treatment plant and water sampling test was carried out 2 times annually for drinking water for human consumption.
	6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	Yes	Tomanggong CU was able to demonstrate that efforts are taken to improve workers' access to adequate, sufficient and affordable food. Tomanggong CU have their own canteen/grocery store which sells items such as eggs, flour, rice, vegetables, frozen food such as fish, meat, onions, etc. Items seen in the stores are adequate, clearly labelled and within the expiry dates. Prices of certain basic items are monitored regularly by the management.
	6.2.6 A "DLW" is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: A written policy with specific implementation plan, committing to payment of a "decent living wage" is in place. The implementation plan with specific targets, and a phased implementation process will be in place, including the following: <ul style="list-style-type: none"> An assessment is conducted to determine prevailing wages and in-kind benefits already being provided to workers. 	Yes	All sampled workers receive at least minimum wages based on Minimum Wages Order 2020. Tomanggong CU had calculated the prevailing wages and in-kind benefits for their workers. The calculation included housing, electricity, water, transport to work, sports and recreation facilities, education, childcare and healthcare. The auditor had verified the calculation and though the calculation was in line with RSPO Guidance on Calculation Prevailing Wages.

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Clause	Indicators	Comply Yes/No	Findings
	<ul style="list-style-type: none"> There is annual progress on the implementation of living wages Where a minimum wage, based on equivalent basket of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment. The unit of certification may choose to implement the "living wage" payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before an eventual scale-up of the living wage implementation <p>Until such time where the Malaysian version of "decent living wage" has been endorsed by RSPO and implemented by the unit of certification, the Malaysian minimum wage has to be paid.</p>		
	6.2.7 Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.	Yes	All the estates and mill employ full-time employees. Foreign workers are full-time employees but have a contractual duration which is stipulated in their employment contracts which is 2 years for Indonesian. This contract duration can be mutually extended subject to the annual work permit from the Malaysian Immigration Department.
6.3 The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer	6.3.1 (C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.	Yes	The Policy on Freedom of Association and Right to Collective Bargaining dated 01/03/2019 is available in bilingual (Malay and English). The policy is posted at the Tomanggong, Tagas and Litang Estate and Tomanggong POM notice board and information wall. Interviews with workers they are aware of their workers' representatives.
	6.3.2 Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request.	Yes	There are no trade unions at Tomanggong CU, but the workers' welfare and social committees have been established at every unit. The committee comprise management and worker representatives. Evidence is available that management holds regular meetings with the workers' welfare and social committees.
	6.3.3 Management does not interfere with	Yes	Evidence is available that all worker representatives were freely appointed by the workers

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Clause	Indicators	Comply Yes/No	Findings
facilitates parallel means of independent and free association and bargaining for all such personnel.	the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers.		as confirmed by the workers' representatives themselves as confirmed by a head capenter for Tomanggong Estate, mandore harvesting for Tagas Estate, mandore harvesting for Litang Estate and Iman Masjid for TPOM.
6.4 Children are not employed or exploited.	6.4.1 A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.	Yes	The policy on non-employment of children is contained in Sustainable Agriculture Policy, which contains a paragraph on "Respect and Recognize the Rights of All Workers (Child Labor, Forced and Bonded Labor, OSH, Employment Contract, Freedom of Associations and Right to Collective Bargaining, equal employment opportunities, minimum income standard, working hours, record keeping, access to education, whistle-blowing, business integrity, grievance redress procedure)". There was no evidence that the estates and the mill employ anyone below the age of 18 years. The youngest workers in the Estate and mill are 20 and 19 years old. This was verified by examining the master lists of workers. Interviews with workers and staffs, as well as observations made during field visits show that those employed are 18 years and above.
	6.4.2 (C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure.	Yes	There was no evidence that the estates and mill employed anyone below the age of 18 years. Auditor also has verified contractor workers in the estate and mill. This was verified by examining the master lists, personal file, contracts and payslip of each operating unit where details of the workers' IC numbers, passport and dates of birth are available. Interviews with workers and staff, as well as observations made during field visits confirm that only those above 18 are employed. Internal external details workers age screening verification and procedure
	6.4.3 (C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.	Yes	Based on documents sighted, interviews and observations, there was no evidence that the Estates and the Mill employ anyone below the age of 18 years. This was verified by examining the master lists of each operating unit where details of the workers' particulars and dates of birth are available. Interviews with workers and staff, as well as observations made during field visits confirm that only those above 18 are employed.
	6.4.4 The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.	Yes	Communication demonstrated as per stakeholder interview and records of stakeholder meeting sighted. Latest external stakeholder meeting conducted at Tomanggong CU involved relevant stakeholders such as government authorities, school's representatives, contractors, internal workers and etc. were briefed on all the RSPO principles and criteria.

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Clause	Indicators	Comply Yes/No	Findings
6.5 There is no harassment or abuse in the workplace, and reproductive rights are protected.	6.5.1 (C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.	Yes	Tomanggong CU have displayed policy on sexual harassment titled " <i>Sexual Harassment, Violence and Abuse Policy</i> " and "Flow Chart – Reporting Sexual Harassment (Worker)" at the office notice board. The guidelines emphasize that sexual harassment is a threat to basic human rights and offenders will be punished accordingly, including termination from work. The policy and procedure have been communicated to all the women and men workers during morning musters. Tomanggong CU have formed a Gender Committee which is responsible for organizing relevant activities and programmes. The committees have met at least once in a year since its formation and have just started to organize some activities for the members. The sexual policy and flowchart for handling social issues have been explained to all level of workforce during the Gender Committee meeting.
	6.5.2 (C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.	Yes	A policy to protect women reproductive rights titled 'Policy on Reproductive Rights' dated 2 September 2015 was made available at Tomanggong CU. The Policy gives the employees the right to decide freely and responsibly of their planning to have children, and to make decisions concerning reproduction free of discrimination, coercion and violence.
	6.5.3 Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified.	Yes	During this audit, no new mothers were available to verify the Indicator. However, based on interviews held with other female workers who had given birth before, their needs have been taken into account such as providing a private place for expressing milk and access to a fridge for storage, and permission granted enabling them to go home to breastfeed their babies.
	6.5.4 A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.	Yes	The company also has a Guideline and Procedure Sexual Harassment which was prepared in Bahasa Malaysia and English, and a copy each was distributed to all Gender Committee members. This document contains guarantees of protection against acts of sexual harassment and violence, definitions and complaints procedures. The Company also has a documented SOP for making complaints regarding sexual harassment and violence and abuse. The document is entitled Guidelines/Procedure in <i>Lodging Complaints – Sexual Harassment, Violence and Abuse</i> . All the mechanism is implemented and communicated via Morning Muster, JCC Meeting and Gender Committee.
6.6 No forms of forced or trafficked labour are used.	6.6.1 (C) All workers have entered into employment voluntarily, and the following are prohibited: <ul style="list-style-type: none"> Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes) 	Yes	All workers in the Tomanggong CU have entered into employment voluntarily, it was verified during the interview with local and Indonesian workers. The workers had been informed that they will work in Oil Palm Sector before applying this job. Migrant workers are given the option of either keeping their own passport, or keeping the passports in the office safe box. Workers also confirmed there is no involuntary overtime as they will work for overtime if management ask to. They also understand their contract which is if they want to resign, prior to 8 weeks of notice, they will not have debt of bondage.

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Clause	Indicators	Comply Yes/No	Findings
	<ul style="list-style-type: none"> • Charging the workers for recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty to the workers for termination of employment • Debt bondage • Withholding of wages 		
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.	Yes	A special labour policy for employment of foreign workers has been addressed in the <i>"Labour Policy for Foreign Workers"</i> . The policy mentioned that all employees should be treated fairly in terms of recruitment, terms and conditions of work, provide decent living, no contract substitution and post arrival programme will be conducted once arrived for three months. The CU maintained its specific procedure / flowchart for employment of foreign workers titled 'Sourcing Process for Foreign Workers'. The procedure has been implemented for any employment related with foreign workers.
6.7 The unit of certification ensures that the working environment under its control is safe and without undue risk to health.	6.7.1 (C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.	Yes	The letter of appointment for the Managers signed by the Regional CEO was sighted. The Managers subsequently assigned duties of ESH coordinator to the Assistants for the down line implementation of ESH practices in the estates. Similar appointment was made for all the estates and the mill. All identified Executives were officially given a letter for such an appointment. All estates and the mill management conduct regular two-way communication with their employees through the quarterly ESH meeting. Samples Minutes of meetings held by the mill and estates were verified.
	6.7.2 Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.	Yes	Accident and emergency procedures are available in adherence to the HSPHB policy on 'Emergency Response' plan—updated Jan 2021. Procedures were formed for all the above identified incidences. The organization chart for the ERP team was established and displayed for information of the employees. The important telephone contact numbers were also provided therein. ER Team members were given training in emergency procedures appropriate to their respective workplace and degree of risk. The trainings are conducted by an accredited or qualified organisation who can demonstrate their suitability to provide training.

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Clause	Indicators	Comply Yes/No	Findings
	6.7.3 (C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.	Yes	All staff and workers, storekeepers, harvesters and sprayers/manurers, were continuously trained in safe working practices including SOP for PPE related to their job function and random interviews conducted showed that they had understood the hazards involved and the usage and handling of chemicals in a safe manner. Appropriate PPE were given free of charge to employees of estate and mill visited. Sighted PPE issuance to all workers have been recorded in the "PPE Personal Record".
	6.7.4 All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with Malaysian law.	Yes	The CU continued to provide medical facilities. For all 3 Estates, Tomanggong, Tagas & Litang, a centralized clinic was provided by the management at Tomanggong Estate. The more serious cases are referred to <i>Hospital Lahad Datu</i> which is about 64km from the complex. Both Local & Foreign Workers were being covered by SOCSO.
	6.7.5 Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	Yes	Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA (Lost Man day MC). This is summarized officially in the JKPP 8. Records are kept for a minimum 10 years in the office. Summary for the year is described in the JKPP 8 a mandatory requirement for submission to DOSH by Jan of the subsequent year. Cases if any are reviewed during safety meetings. Accident statistics was reviewed during Health and Safety committee meeting & through OSH committee investigation accident. It was evident in the minutes of the meeting.

Principle 7: Protect, conserve and enhance ecosystems and the environment

Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.

Clause	Indicators	Comply Yes/No	Findings
7.1 Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate	7.1.1 (C) IPM plans are implemented and monitored to ensure effective pest control.	YES	Tomanggong CU continued to implement Integrated Pest Management (IPM) in the Litang, Takas and Tomanggong Estates. All estates continued to manage pests, disease, weeds and invasive introduced species using the appropriate IPM techniques it is guided by the OPAP Chapter 10 – Pests and Diseases. In order to minimize use of pesticides the estates had planted beneficial plants mainly <i>Tunera subulata</i> , <i>Cassia cobanensis</i> and <i>Antigonon leptopus</i> with maps indicating areas planted. Rat baiting campaigns had immediately carried out as the damage of crop by rats found to be above threshold level of 2%.

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Clause	Indicators	Comply Yes/No	Findings																																				
Integrated Pest Management (IPM) techniques.	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.	YES	Antigonan leptopus planted as per Agronomic recommendation of 1 Decameter per Ha i.e. 20% of total Beneficial Plants. The planting of this species for control of Bag Worm attack which is a common practice in the industry.																																				
	7.1.3 There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities.	YES	Zero burning policy in place. And, there had been no pest outbreaks to warrant the use of fire.																																				
7.2 Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.	7.2.1 (C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritized.	YES	Remote All estates only used pesticides that are officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision Pesticides Act 1974 (Act 149) (Section 53A); and in accordance with USECHH Regulations (2000). There was no evidence of pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, had been used. The chemical store and chemical list indicated both estates had none of the chemicals. The use of paraquat was banned in all SDPSB estates. Most pesticides used were class III & class IV. The chemical used in the estate captured from the chemical register as listed below; <table><tr><td></td><td>Chemical name</td><td>Class</td><td></td><td>Chemical name</td><td>Class</td></tr><tr><td>1</td><td>Glyphosate isopropylamine</td><td>III</td><td>6</td><td>Triclopyr butoxy e/ester</td><td>III</td></tr><tr><td>2</td><td>Glufosinate ammonium</td><td>III</td><td>7</td><td>Canyon 20G</td><td>IV</td></tr><tr><td>3</td><td>Triclopyr butoxy</td><td>III</td><td>8</td><td>Bayfolan</td><td>III</td></tr><tr><td>4</td><td>Metsulfuron methy 20% w/w</td><td>III</td><td>9</td><td>Propined</td><td>III</td></tr><tr><td>5</td><td>Cypermethrin</td><td>III</td><td>10</td><td>3-(alpha acetonylbenzyl)-hydroxycoumarin</td><td>IV</td></tr></table>		Chemical name	Class		Chemical name	Class	1	Glyphosate isopropylamine	III	6	Triclopyr butoxy e/ester	III	2	Glufosinate ammonium	III	7	Canyon 20G	IV	3	Triclopyr butoxy	III	8	Bayfolan	III	4	Metsulfuron methy 20% w/w	III	9	Propined	III	5	Cypermethrin	III	10	3-(alpha acetonylbenzyl)-hydroxycoumarin	IV
		Chemical name	Class		Chemical name	Class																																	
	1	Glyphosate isopropylamine	III	6	Triclopyr butoxy e/ester	III																																	
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5	Cypermethrin	III	10	3-(alpha acetonylbenzyl)-hydroxycoumarin	IV																																		
7.2.2 (C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.	YES	All 3 Estates had maintained records to show the types of pesticides used with active ingredients, their LD50, where these pesticides had been used, the total quantity, number of applications and active ingredients (ai) per Ha. Pesticides are used only when justified and areas used are recorded in bin cards, program sheets, chemical register and in progress reports. Records of pesticides used were available for verification.																																					
7.2.3 (C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.	YES	As part of the IPM plans, management of Tagas Estate had established a nursery for beneficial plants (<i>Cassia cobanensis</i> , <i>Antigonan leptopus</i> and <i>Turnera subulata</i>) for continuous planting in order to attract natural predators and to reduce use of insecticides. Tagas estate also supplied these beneficial plants to Tomanggong and Litang Estate. Grass cutting will also be introduced to minimise the usage of pesticides.																																					
7.2.4 There is no prophylactic use of	YES	All 3 Estates visited had not practiced prophylactic use of pesticides.																																					

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Clause	Indicators	Comply Yes/No	Findings																																				
	pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.																																						
	7.2.5 Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:	YES	<p>There was no evidence to show that Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, were used in all 3 estates visited.</p> <p>a) The Estates had used only Class II, Class III and Class IV chemicals.</p> <p>b) All the pesticides used were those registered under the Pesticides Act 1974 (Act 149).</p> <table><tr><td></td><td>Chemical name</td><td>Class</td><td></td><td>Chemical name</td><td>Class</td></tr><tr><td>1</td><td>Glyphosate isopropylamine</td><td>III</td><td>6</td><td>Cypermethrin</td><td>III</td></tr><tr><td>2</td><td>Sodium chlorate</td><td>III</td><td>7</td><td>Triclopyr butoxy e/ester</td><td>III</td></tr><tr><td>3</td><td>Glufosinate ammonium</td><td>III</td><td>8</td><td>Canyon 20G</td><td>IV</td></tr><tr><td>4</td><td>Triclopyr butoxy</td><td>III</td><td>9</td><td>Amine 2.4 D</td><td>II</td></tr><tr><td>5</td><td>Metsulfuron methy 20% w/w</td><td>III</td><td>10</td><td>Bayfolan</td><td>III</td></tr></table> <p>There was no evidence to show that Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, were used in all 3 estates.</p>		Chemical name	Class		Chemical name	Class	1	Glyphosate isopropylamine	III	6	Cypermethrin	III	2	Sodium chlorate	III	7	Triclopyr butoxy e/ester	III	3	Glufosinate ammonium	III	8	Canyon 20G	IV	4	Triclopyr butoxy	III	9	Amine 2.4 D	II	5	Metsulfuron methy 20% w/w	III	10	Bayfolan	III
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	7.2.5a Judgment of the threat and verify why this is a major threat.	YES																																					
	7.2.5b Why there is no other alternative which can be used.	YES																																					
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	YES																																					
	7.2.5d What is the process to limit the negative impacts of the application.	YES																																					
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	YES																																					
	7.2.6 (C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.	YES	<p>Records showed that pesticides were handled, used and applied by trained persons and as per the MSD and SSOPS of the pesticide. The staff and workers such as the storekeepers, sprayers, fertilizer and rat bait workers were trained and they had understood the hazards involve and how the chemicals should be used in a safe manner. The trade and generic names of the chemicals were made known to the workers through the MSDS training. It was sighted all the relevant document such as:</p> <p>a) Records of purchase, storage and use were maintained.</p> <p>b) All store buildings were equipped with exhaust fans with the door was secured.</p> <p>c) Only authorized personnel are assigned to handle the chemicals.</p> <p>d) All the chemicals were segregated in storage accordingly.</p> <p>Training on pesticide handling had been conducted and records evident.</p>																																				

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Clause	Indicators	Comply Yes/No	Findings
	7.2.7 (C) Storage of all pesticides is in accordance with recognised best practices.	YES	The storage of pesticides at Tomanggong CU was found to be in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorized personnel i.e. storekeeper. Class 1 and Class II were stored in locked cupboards inside the locked stores. The stores in estates and mill were ventilated (equipped with exhaust fans). All the chemicals were arranged/segreated according to the type. Adequate safety signage has been placed at both internal and external of the building. A proper premixing area with eye wash facilities and bathing area is available near to the chemical stores. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities continued to be implemented for empty pesticide containers. The detailed procedure for this purpose is available in SOP for Scheduled Wastes Management and SOP for Triple Rinsing.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	YES	On all 3 Estates Empty pesticide containers were triple rinsed, punctured and stored in the scheduled waste stores before being disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. Inventory and consignment documents verified for confirmation of proper mgmt. and disposal. The scheduled wastes generated were not more than 180 days. Records showed that the empty pesticide containers were disposed by a DOE licensed contractor.
	7.2.9 (C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.	YES	Aerial spraying was not practiced by all the estates.
	7.2.10 (C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	YES	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, had been demonstrated on Tomanggong CU. Records showed that medical surveillance and audiometric test had been carried out for employees handling chemical and those working in a noisy environment by OHD from Chong Clinic, Tawau. All employees examined were found fit to work.
	7.2.11 (C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions	NO	Based on interview and verification of the pocket checkroll book, auditor have found 2 female workers who are a breastfeeding mother involves with pesticides work duty. Therefore, Major NCR DA 01 2021 was raised.

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Clause	Indicators	Comply Yes/No	Findings
	and they are offered alternative equivalent work.		
7.3 Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.	7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.	YES	Waste management and disposal plan to avoid or reduce pollution had been documented and implemented. Procedures and guideline were used to guide the waste disposal activities and to reduce pollution during routine operation. On the monitoring of water and effluent discharge, monthly and quarterly report for final discharge were submitted to DOE timely, as required by the written approval. Effluent quality monitoring was also done on a monthly basis, with samples taken at final discharge point and sent for analysis. Results of laboratory showed that the discharges were within permissible limits. In estates, domestic waste from the housing area is well managed and all domestic wastes are disposed at landfill sited in the estate area. Sighted the there is no practice of open fires within all estates. Monitoring is done weekly in both domestic waste collection areas and in landfill sites.
	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	YES	The procedure for Chemical Store and Scheduled Wastes (Hazardous Waste) Management has been established. Collection of SW and thereafter disposal inclusive of Scheduled waste are disposed to DOE approved contractors. Empty containers were tripled rinsed, pierced and delivered to the SW collector. Domestic wastes are individually collected and delivered to the estates respective landfill. Collection at interval of 2-3x/week.
	7.3.3 The unit of certification does not use open fire for waste disposal.	YES	No sign of used of fire for waste disposal sighted during site visit. Currently the disposal of domestic waste in the landfill area.
7.4 Practices maintain soil fertility at, or where improve soil fertility to, a level that ensures optimal and sustained yield.	7.4.1 Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.	YES	Tomanggong CU are guided and adopted the established manuals and standard operating procedures among others for the day-to-day operations.; a) HSPHB's Oil palm Agricultural Policy (OPAP) Manual, b) Safety Procedure and Accounting and Administrative Procedure (AAP) manual. c) The Oil Palm Agriculture Policy (OPAP). The fertilizer application elaborates details on the nursery, immature, mature palm manuring type of fertilizers. Application of fertilizer timing and placement were also described. Other information includes sub-soil manuring, fertilizer sampling, and stacking of fertilizer in estate store.
	7.4.2 Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.	YES	Fertilizer application, which was of paramount importance for maintenance of soil fertility, were carried out based on the recommendation made by the agronomist from Hap Seng Plantation Sdn. Bhd. Annual fertilizer recommendations were made based on annual foliar sampling done. The soil samplings were carried out on a 5-year cycle basis. The recommendations by the Agronomist were also available during the inspection and the application of fertilizers had been carried out as recommended and scheduled. Noted from the records that the actual amount of fertilisers applied in 2019 were completed.

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Clause	Indicators	Comply Yes/No	Findings																																																														
	7.4.3 A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.	YES	Tomanggong CU had a nutrient recycling strategy where palm fronds were properly stacked in the interrow to decompose. EFB & BPS (belt pressed solid from the effluent treatment) will help to supplement the inorganic fertilizer thus improving the nutrient status of the field.																																																														
	7.4.4 Records of fertiliser inputs are maintained.	YES	All 3 Estates in Tomanggong CU continued to monitor their fertilizer inputs as recommended by their agronomist. The information was also available in the Manuring Schedule for FY 2021. The fertilizers recommended for 2021 were, NK, AS, MOP, Kieserite, HGFB, CCM55, CCM 45, Mix44 and BA. The amount of fertilisers applied in the field was in accordance with the recommendation made by the agronomist.																																																														
7.5 Practices minimise and control erosion and degradation of soils.	7.5.1 (C) Maps identifying marginal and fragile soils, including steep terrain, are available.	YES	<p>As per the Slope Maps prepared by the Agronomy Department, HSPBH, the slope classification for the CU was reviewed during audit.</p> <table><tr><td></td><td>Topography</td><td>Tomanggong</td><td>Litang</td><td>Tagas</td></tr><tr><td>1</td><td>0-5</td><td>2391.76</td><td>2581.30</td><td>2153.84</td></tr><tr><td>2</td><td>6-10</td><td>166.56</td><td>64.91</td><td>52.87</td></tr><tr><td>3</td><td>11-15</td><td>76.17</td><td>3.00</td><td>3.99</td></tr><tr><td>4</td><td>16-25</td><td>18.28</td><td>0</td><td>1.00</td></tr><tr><td>5</td><td>>25</td><td>2.03</td><td>0</td><td>0</td></tr><tr><td></td><td>Total</td><td>2654.80</td><td>2649.20</td><td>2211.70</td></tr></table> <p>In accordance with Soil Maps sourced from The Soils of Sabah and prepared and then updated by the Agronomy Department of HSPHB, there were no fragile soils on all 3 Estates. The soils in the 3 Estates are:</p> <table><tr><td>Tomanggong Estate</td><td>Tagas Estate</td><td>Litang Estate</td></tr><tr><td>Soil type</td><td>Soil type</td><td>Soil type</td></tr><tr><td>Brantian</td><td>Dagat</td><td>Dagat</td></tr><tr><td>Dagat</td><td>Gumpal</td><td>Kinabatangan</td></tr><tr><td>Gumpal</td><td>Kinabatangan</td><td>Kertam</td></tr><tr><td>Kinabatangan</td><td>Kretam</td><td>Rumidi</td></tr><tr><td>Tuaran</td><td>Lungmanis</td><td>Tuaran</td></tr><tr><td></td><td>Rumidi</td><td></td></tr><tr><td></td><td>Tuaran</td><td></td></tr></table>		Topography	Tomanggong	Litang	Tagas	1	0-5	2391.76	2581.30	2153.84	2	6-10	166.56	64.91	52.87	3	11-15	76.17	3.00	3.99	4	16-25	18.28	0	1.00	5	>25	2.03	0	0		Total	2654.80	2649.20	2211.70	Tomanggong Estate	Tagas Estate	Litang Estate	Soil type	Soil type	Soil type	Brantian	Dagat	Dagat	Dagat	Gumpal	Kinabatangan	Gumpal	Kinabatangan	Kertam	Kinabatangan	Kretam	Rumidi	Tuaran	Lungmanis	Tuaran		Rumidi			Tuaran	
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	7.5.2 No replanting of any individual, contiguous area of steep terrain (greater than 25°) larger than 25 Ha within the Unit of Cert.	YES	As per the Slope Maps prepared by the Agronomy Department, HSPBH, there was no contiguous area of steep terrain (greater than 25°) larger than 25 Ha. The were no areas greater than 25° on Tagas and Litang Estates and only a small area of 2.03Ha on Tomanggong Estate.																																																														

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Clause	Indicators	Comply Yes/No	Findings
	7.5.3 There is no new planting of oil palm on steep terrain.	YES	No new planting on steep terrain.
7.6 Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.	7.6.1 (C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations.	YES	As mentioned under Indicator 7.5.1 Tomanggong CU had prepared both soil and slope maps to demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations
	7.6.2 Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.	YES	As per the Soil Maps sourced from The Soils of Sabah and prepared and then updated by the Agronomy Department of HSPHB, there were no fragile soils on all 3 Estates.
	7.6.3 Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	YES	As mentioned under Indicator 7.5.1 Tomanggong CU had prepared both soil and slope maps to demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in planning of drainage and irrigation systems, roads and other infrastructure.
7.7 No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.	7.7.1 (C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.	YES	As per the Soil Maps sourced from The Soils of Sabah and prepared and then updated by the Agronomy Department of HSPHB, there were no peat soils on all 3 Estates in Tomanggong CU.
	7.7.2 Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peat land Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).	YES	As above. No peat soil.
	7.7.3 (C) Subsidence of peat is monitored, documented and minimised.	YES	No peat soil.
	7.7.4 (C) A documented water and ground cover management programme is in place.	YES	No peat soil.

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Clause	Indicators	Comply Yes/No	Findings
	7.7.5 (C) For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. This is subject to transitional (5 years: 2019 to 2025) arrangement stated in the Drainability Assessment Procedure. Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.	YES	No peat soil.
	7.7.6 (C) All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2018) and associated audit guidance.	YES	No peat soil.
	7.7.7 (C) All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for	YES	No peat soil.

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Clause	Indicators	Comply Yes/No	Findings												
	Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version 2 (2018) and associated audit guidance.														
7.8 Practices maintain the quality and availability of surface and groundwater.	7.8.1 A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:	YES	Both the Mill and the estates had its <i>Water Management Plan for 2020</i> which was developed in order to maintain the quality and availability of natural water resources by practicing efficient water consumption through various methods; among others <table><tr><th></th><th>Area/incident</th><th>Action steps</th></tr><tr><td>1</td><td>Water shortage/ prolonged dry season</td><td>-to obtain water from mill/other estate pond -to train/educate staff/workers to conserve water to seek assistance from authorities to obtain treated water supply.</td></tr><tr><td>2</td><td>Rain Water harvesting</td><td>Rain water will be recycled for washing heavy machinery, dry cleaning, and chemical premixing.</td></tr><tr><td>3</td><td>Waste water from chemical premixing and washing PPE</td><td>Reused all the waste water for chemical premixing</td></tr></table>		Area/incident	Action steps	1	Water shortage/ prolonged dry season	-to obtain water from mill/other estate pond -to train/educate staff/workers to conserve water to seek assistance from authorities to obtain treated water supply.	2	Rain Water harvesting	Rain water will be recycled for washing heavy machinery, dry cleaning, and chemical premixing.	3	Waste water from chemical premixing and washing PPE	Reused all the waste water for chemical premixing
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	7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.	YES	Supplies are made to all housing areas and office complexes in the respective estates as the sources are from the internal water pond and catchment.												
	7.8.1b Workers have adequate access to clean water.	YES	Supplies are made to all housing areas and office complexes in the respective estates as the sources are from the internal water pond and catchment.												
	7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).	YES	The management prohibits the following activities at any identified buffer zone; intrusion / Chemical spraying / fertilizer application / fishing / burning / rubbish disposal /cultivation of plant. Tomanggong Mill protection of water course has been demonstrated through monthly monitoring water quality at Sungai Segama.												
	7.8.3 Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.	YES	The DOE license valid until June 2021, for 60mt / hour capacity process and land irrigation where method has been used for final discharge. Final discharge has been monitored by daily basis and has been reported to DOE by quarterly basis. BOD within limit.												
	7.8.4 Mill water use per tonne of FFB is monitored and recorded.	YES	Mill water usage per tonne of fresh fruit bunches (FFB) continued to be monitored on monthly basis and 5 years monitoring has established. A slightly higher water usage noted												

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			probably due to the proportionate reduction in volume of FFB being processed and for cleaning process.																										
7.9 Efficiency of fossil fuel use and the use of renewable energy is optimised.	7.9.1 A plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented.	YES	<div>Plan for improving efficiency of the use of fossil fuels and to optimise renewable energy has established such as:</div> <table><tr><th>No.</th><th>Energy</th><th>Action plan</th></tr><tr><td>1</td><td>Diesel</td><td>-servicing vehicle in timely manner and on contractual basis to ensure efficient use of fuel and preventive maintenance to avoid leakages. -to educate workers by having program on fuel saving practices i.e turn off the engine when vehicle not in used. -no open burning at linesite</td></tr><tr><td>2.</td><td>Electricity</td><td>-installing energy saving appliances, replacing energy saving bulb at workers quarters and using photo -censor to light up street light & compound spotlight. -educate workers on saving energy usage i.e turn off electric switch when not in use</td></tr></table>	No.	Energy	Action plan	1	Diesel	-servicing vehicle in timely manner and on contractual basis to ensure efficient use of fuel and preventive maintenance to avoid leakages. -to educate workers by having program on fuel saving practices i.e turn off the engine when vehicle not in used. -no open burning at linesite	2.	Electricity	-installing energy saving appliances, replacing energy saving bulb at workers quarters and using photo -censor to light up street light & compound spotlight. -educate workers on saving energy usage i.e turn off electric switch when not in use																	
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7.10 Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.	7.10.1 (C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.	YES	<div>Tomanggong CU had used RSPO Palm GHG version 4.0 Calculator as a tool to calculate the GHG emissions. Sighted report sends to RSPO on 06/03/2020. The input data was verified, and the following were determined:</div> <table><tr><th>Description</th><th>tCO₂e/tProduct</th><th>Production</th><th>t/yr</th></tr><tr><td>CPO</td><td>1.34</td><td>FFB Processed</td><td>151,603.68</td></tr><tr><td>PK</td><td>1.34</td><td>CPO Processed</td><td>32,729.23</td></tr></table> <div><table><tr><th>Land Use</th><th>Ha</th></tr><tr><td>OP Planted Area</td><td>10,807.11</td></tr><tr><td>OP Planted on Peat</td><td>0.00</td></tr><tr><td>Conservation (forested)</td><td>0.00</td></tr><tr><td>Conservation (non-forested)</td><td>0.00</td></tr></table><div>Milling extraction rate:</div><table><tr><td>OER</td><td>21.59</td></tr><tr><td>KER</td><td>4.53</td></tr></table></div>	Description	tCO ₂ e/tProduct	Production	t/yr	CPO	1.34	FFB Processed	151,603.68	PK	1.34	CPO Processed	32,729.23	Land Use	Ha	OP Planted Area	10,807.11	OP Planted on Peat	0.00	Conservation (forested)	0.00	Conservation (non-forested)	0.00	OER	21.59	KER	4.53
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	7.10.2 (C) Starting 2014, the carbon stock	YES	Auditor has verified through checking the www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation																																																																																				

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	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 (guided by the RSPO GHG Assessment Procedure for New Development).		during the audit, it is confirmed that there were no new planting or new development of areas at Tomanggong CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.															
	7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.	YES	All the estates had established the <i>Pollution Prevention Plan 2020</i> among others addressing the following environmental issues; <table><tr><td></td><td>Issues</td><td>Mitigation measures</td></tr><tr><td>1</td><td>Leakage of pesticide during chemical mixing</td><td>to recollect water used at chemical mixing area to be recycled during mixing to construct containment sum at chemical mixing area to contain leakages</td></tr><tr><td>2</td><td>Contaminated ground / soil at workshop area</td><td>to replace tray whenever tractors / machines under repairing progress to avoid oil spillage on the ground periodic checking on oil sump to ensure it is well maintained and to avoid any leakages</td></tr><tr><td>3</td><td>Prohibited spraying at line site</td><td>education to workers not to spray at the line site and explain reason for such a directive. periodic checking at the line site</td></tr><tr><td>4</td><td>Prohibited spraying & fertilizer or chemical near the river (buffer zone)</td><td>provide training and create awareness to workers identifying and marking the buffer zones</td></tr></table>		Issues	Mitigation measures	1	Leakage of pesticide during chemical mixing	to recollect water used at chemical mixing area to be recycled during mixing to construct containment sum at chemical mixing area to contain leakages	2	Contaminated ground / soil at workshop area	to replace tray whenever tractors / machines under repairing progress to avoid oil spillage on the ground periodic checking on oil sump to ensure it is well maintained and to avoid any leakages	3	Prohibited spraying at line site	education to workers not to spray at the line site and explain reason for such a directive. periodic checking at the line site	4	Prohibited spraying & fertilizer or chemical near the river (buffer zone)	provide training and create awareness to workers identifying and marking the buffer zones
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7.11 Fire is not used for preparing land and is prevented in the managed area.	7.11.1 (C) Land for new planting or replanting is not prepared by burning.	YES	Zero burning policy in place.															
	7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.	YES	Tomanggong CU had established fire prevention and control measures for the areas under its direct management. All 3 Estates had water bowsers (Tractor drawn water tanks) and valid Fire Extinguishers placed at all buildings. Sighted, during the visit, fire extinguishers at the offices, chemical & general store, workshop, diesel skid tanks, staff quarters and workers quarters.															
	7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.	YES	Tomanggong CU had not practiced any open burning and there was no evidence to show that fire had been used for preparing land for replanting activity or that of any open burnings. All 3 Estates had engaged adjacent stakeholder on fire prevention and control measures at Joint Consultation Committee Meetings.															
7.12 Land clearing does	7.12.1 (C) Land clearing since November 2005 has not damaged primary forest or	YES	Auditors has verified through checking through www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was															

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Clause	Indicators	Comply Yes/No	Findings
not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.	any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		confirmed that no land clearing at Tomanggong CU since Nov 2005.
	7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:	YES	The report of " <i>Potential High Conservation Value Area Assessment Report of Tomanggong Group of Estates and Tomanggong Palm Oil Mill</i> " is available and prepared by the Sustainability Executive. The report was completed in Sept 2018 had covered all the High Conservation Value (HCV) within and adjacent to the CU. The HCV assessment had identified on the rare, threatened and endangered species (RTEs) for estate named <i>Tomanggong, Litang, Tagas, Tabin and North Bank</i> , including the management and action plan. In general, Tomanggong CU had identified 6 potential HCV in the whole estates. The details on the HCV area were as follows:
	7.12.2a For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.	YES	
	7.12.2b: Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.	YES	Auditors has verified through checking through www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at Tomanggong CU since Nov 2005.
	7.12.4 (C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is	YES	Tomanggong CU has established HCV action plan for Sg Segama river, Sg Tagas-Tagas Kecil, Sg Tagas- Tagas Besar and Tabin Forest Reserve titled 'Potential HCV areas Management Action Plans', updated in Aug 2020. The estate planned to maintain the riparian reserve by: <ul style="list-style-type: none"> Prohibiting the cutting down of the tree at the area, Prohibiting of manuring and spraying operation at the riparian reserve area

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	developed, implemented and adapted where necessary, and contains monitoring requirements. The int. management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		<ul style="list-style-type: none"> Workers are constantly informed not to encroach into the riparian reserve and disturb the area. Periodic visit to the riparian reserve to monitor any illegal activities Prohibit workers from entering forest reserve Prohibit indiscriminate spraying at the area Prohibit of logging at the estate boundary Prohibit of illegal hunting Monthly monitoring at forest reserve boundary Continue support effort NGO
	7.12.5 Where rights of local communities have been identified in HCV areas, HCS forest after 15 Nov 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maint. and mgmt. of these conservation areas.	YES	There were no local communities living nearby with Tomanggong CU only surrounding with Hap Seng Own Estate. So, this indicator was not applicable with this CU.
	7.12.6 All RTE species are protected, whether or not they are identified in an HCV assessment. A prog. to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.	YES	<p>The following program has been established in relation to the HCV/RTE protection during the year 2020.</p> <ol style="list-style-type: none"> A training programme for year 2020 and 2021 was available. An appropriate disciplinary measures was instituted in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect or kill these species, and also. Policy and Procedure has been developed for disciplinary measures.
	7.12.7 The status of HCVs, HCS forests after 15 Nov 2018, other natural eco-systems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring fed back into the mgmt. plan.	YES	Tomanggong CU continues to discourage any illegal or inappropriate hunting, fishing or collecting activities. Evidence was seen during the site review that signage to prohibit hunting, fishing and pesticide spraying not allowed within buffer area at the HCV Area. It was noted that CCTV was placed at strategic area surrounding the estate to control everything including any illegal activities. The CCTV is in operation 24hours.

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	7.12.8 (C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) Applies.	YES	Auditors has verified through checking through www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at Tomanggong CU since Nov 2005. Remediation and Compensation Procedure (RaCP) did not apply.

RSPO Certifications Systems for P&C and RISS, Nov 2020

Clause	Indicators		Comply Yes/No	Findings
5.5.2 Time-bound plan A time-bound plan for certifying all its management units and/or entities, including the units where the organization has mgmt. control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall contain a current list of all estates and mills.	(a)	As a minimum, all estates and mills shall be certified within 5 years after obtaining RSPO membership. Any new acquisitions shall be certified within a 3-year timeframe. Any deviations from these maximum periods requires approval by the RSPO Secretariat.	Yes	HSP was committed towards getting the 100% RSPO certification. The target year for certification was revised to 2022 (as in ACOP 2019). Northbank and Tabin Estate are currently undergone Remediation and Compensation Procedure (RaCP). A meeting was held at RSPO office with RSPO Compensation Manager Ms Khing Su Li to discuss on the revise of Concept Note. HSP have response after the meeting by providing revised Concept Note and documents on 11/01/2020. Meanwhile, based on Retrospective HCV assessment made by certified HCV assessor (Green Harvest S/B) there were no clearance of primary forest at Pelipikan Estate. However, there were land clearing made in May 2006, September 2010 and February 2011. Whereas clearing was made without HCV assessment. HSP received the reviewer's comment on the LUCA assessment. HSP need to provide major clarification.
	(b)	Progress towards this plan shall be verified and reported on in subsequent annual surveillance audits by the CB. Where the CB conducting the surveillance audit is different from the CB which first accepted the time-bound plan, the later CB shall accept the appropriateness of the time-bound plan at the moment of first involvement and shall only check continued appropriateness;	Yes	There were no changes to the current time bound plan. It was confirmed during audit with representative of HSPHB. Time bound plan was verified by CB.

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	(c)	Any revision to the time-bound plan or to the circumstances of the company shall cause the time-bound plan to be reviewed by the CB. Changes to the time-bound plan are permitted only where the organization can demonstrate to the CB that they are justified. The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or chamber of commerce (or equivalent);	Yes	The details of the Time Bound Plan described as per attachment 6. HSP is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP.
	(d)	Where there are isolated lapses in implementation of a time-bound plan, a minor non-compliance shall be raised. Where there is evidence of fundamental failure to proceed with implementation of the plan, a major non-compliance shall be raised.	Yes	The details of the Time Bound Plan described as per attachment 6. HSP is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP. As of this audit and Verification of documents and Timebound Plan there are no isolated lapses and fundamental failure to proceed with implementation of the plan in implementation of a time-bound plan
5.5.3 Requirements for uncertified management units:	(a)	No replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3. Any new plantings since 1 st January 2010 shall comply with the RSPO New Planting Procedure (NPP). For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB;	Yes	<p>Assessment of compliance to RSPO Partial Certification Requirements was conducted in Northbank and Tabin Estate on 15-18/07/2019 and for Pelipikan Estate on 18-22/02/2020. From the assessment, the status of the uncertified management unit was summarized as follows:</p> <p><u>Northbank and Tabin Estate</u></p> <p>a) HCV Assessment at Northbank and Tabin Estate has been conducted in year 2013 and completed the report on 20 November 2013.</p> <p>b) Northbank and Tabin Estate are currently undergone Remediation and Compensation Procedure (RaCP). A meeting was held at RSPO office with RSPO Compensation Manager Ms Khing Su Li to discuss on the revise of Concept Note. HSP have response after the meeting by providing revised Concept Note and documents on 11/01/2020.</p> <p><u>Pelipikan Estate</u></p> <p>a) Based on Retrospective HCV assessment made by certified HCV assessor (Green Harvest Sdn. Bhd.) there were no clearance of</p>

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				<p>primary forest at Pelipikan Estate. However, there were land clearing made on May 2006, September 2010 and February 2011. Whereas clearing was made without HCV assessment.</p> <p>HSP received the reviewer's comment on the LUCA assessment. HSP need provide major clarification.</p>
	(b)	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8;	Yes	<p>The latest internal assessment has been made to Northbank and Tabin Estate on 15-18/07/2019 and for Pelipikan Estate on 18-22/02/2020:</p> <p><u>Northbank and Tabin Estate</u> Land conflict are still under court case. Please refer Hap Seng Plantations 2018 Annual Report – refer page 115 (b)</p> <p><u>Pelipikan Estate</u> Land conflict was resolved with the affected and relevant parties. Please refer Hap Seng Plantations 2018 Annual Report – refer page 269 (c)</p>
	(c)	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2;	Yes	<p>The latest internal assessment has been made to Northbank and Tabin Estate on 15-18/07/2019 and for Pelipikan Estate on 18-22/02/2020:</p> <p><u>Northbank and Tabin Estate</u> JCC meeting with stakeholder which include local communities was conducted on 28/08/2018. The result of the meeting had no significant negative impact by the local community.</p> <p><u>Pelipikan Estate</u> There were no labour dispute reported during JCC with stakeholder meeting conducted on 09/04/2020. Overall no negative impacts.</p>
	(d)	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1;	Yes	<p>The latest internal assessment has been made to Northbank and Tabin Estate on 15-18/07/2019 and for Pelipikan Estate on 18-22/02/2020, there was no issue on legal non-compliance for all uncertified unit.</p>
	(e)	The audit team shall assess compliance with these rules at each assessment of any of the applicable management units. Assessment of compliance with requirements 5.5.3 (a) – (d) above by the audit team based on self-declarations only by the company,	Yes	<p>Based on the latest internal assessment carried out in Feb 2020, the progress of the certification was concluded as non-compliance against 4.5.4. (a-d) on new planting requirement, HCV, legal compliance and labour disputes for Tabin, Northbank and Pelipikan Estate. With regards to the land disputes, the action to address the issues were on-going.</p> <p>It was evident that in handling uncertified management unit has conducted the Joint Consultation Committee (JCC) meeting on</p>

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		with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:		28/08/2018 (Northbank and Tabin Estate) and 09/04/2020 (Pelipikan Estate) to address unresolved issues. Actions in progress.
		<ul style="list-style-type: none"> A positive assurance statement is made, based upon self-assessment (i.e. internal audit) by organization. This would require evidence of the self-assessment against each requirement; 		Further information can be obtained from https://document.rspo.org/Hap_Seng_Plantations_Holdings_Bhd_ACO_P2019.pdf
		<ul style="list-style-type: none"> Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team. 		
		<ul style="list-style-type: none"> Desktop study e.g. web check on relevant complaints 		
		<ul style="list-style-type: none"> If necessary, the audit team may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements. 		
	(f)	For requirements 5.5.3 (a)-(d) above, the classification of critical and non-critical is as stated in the RSPO P&C. If a non-compliance against a critical indicator in a non-certified management unit is identified, the current certification assessment cannot proceed to a successful conclusion unless it is actively addressed. Evidence of active engagement with RSPO in resolving the non-compliance shall be available.	Yes	As of this audit Hap Seng Plantations still on track and follow the requirement of uncertified requirement units, Further information can be obtained from https://document.rspo.org/Hap_Seng_Plantations_Holdings_Bhd_ACOP2019.pdf . The details of the Time Bound Plan described as per attachment 6. HSP is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP.
	(g)	Failure to address any outstanding non-compliances within uncertified unit(s) as defined in 5.5.3 (f) above	Yes	As of this audit Hap Seng Plantations still on track and follow the requirement of uncertified requirement units, Further information can be

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		may lead to suspension of certificate of the certified unit(s), in accordance with the provisions of these Certification Systems.		obtained from https://document.rspo.org/Hap_Seng_Plantations_Holdings_Bhd_ACOP2_019.pdf . The details of the Time Bound Plan described as per attachment 6. HSP is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP.
<p>5.6.6</p> <p>The CB shall review whether oil palm operations have been established in areas which were previously owned by users and/or are subject to customary rights of local communities and indigenous peoples. If applicable, the CB shall consult directly with all of these parties to assess whether land transfers and/or land use agreements have been developed with their free, prior and informed consent and check compliance with the specific terms of such agreements.</p> <p>The CB shall have a mechanism in place to identify the interested parties and ensure a represented samples size of the interested parties are consulted in each audit.</p> <p>The CB shall keep track which party that has been interviewed in the previous audits to ensure proper coverage of the parties throughout the certification cycle.</p>		<p>No additional indicators</p> <p><u>AUDITORS' GUIDE:</u></p> <ol style="list-style-type: none"> 1. Identify (and document) the identification of the previous users and owners of the land; 2. Identify (i.e., locate a written copy of) the agreements/promises made at the time of the relevant land transfers and/or land use agreements; 3. Determine whether the previous users/owners can now be contacted, and do so, as applicable; 4. Interview the previous owners/users to assess whether the land transfer and land use agreements were entered into with their free, prior, informed consent; 5. Evaluate whether there is ongoing compliance with the agreements (e.g., if promises were made at the original transfer date, to transfer developed land back to communities at a later date, were these promises kept in full?); 6. Identify and follow up any disputes. 	Yes	<p>It has been verified that Tomanggong Group of Estate (TGOE) owned the said lands as Country Lease land title (CL) from The Government of The State of Sabah. The land was not previously owned by any users and subject to customary rights of local communities and indigenous people. The Mechanism of verification is CB going through Interviewed with surrounding smallholder and government agencies, CB also keep track the records in table 1.4 Stakeholder Consultation above. During this audit, it was confirmed through interviewed relevant stakeholder such as the Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, Harus Abadi Sdn Bhd and IOI Plantations. There was no land encumbered by customary rights or dispute from any stakeholder at the Tomanggong CU</p>

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Attachment 4

DETAILS OF NON-CONFORMITIES AND CORRECTIVE ACTIONS TAKEN

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Corrective Action	Verification by Assessor
3.8.9 MZK 01 2021	Major	<p>Indicator 3.8.9 (C) Outsourcing Activities</p> <p>b) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>Finding : Tomanggong POM documented control system with explicit procedures for the outsourced process was not communicated to the relevant contractor.</p> <p>Objective evidence : During Document review at Tomanggong POM sighted that there is outsourced contractor named Hai Heng Enterprise Sdn Bhd, however, there is no records of briefing or training regarding documented control system or procedures to them by Management.</p>	<p>Correction: Mill Management (Tomanggong Palm Oil Mill, TPOM) had immediately conducted the training regarding documented control system or procedures to the outsourced contractor (Hai Heng Enterprise Sdn Bhd) on 24th April 2021 (Refer to Attachment 1).</p> <p>Corrective Action Plan: The training regarding documented control system or procedures will be included in TPOM's yearly training program for all contractors.</p>	<p>Auditor has verified evidence attached of Training Plan 2020 for Tomanggong POM and evidence of Training name ' Taklimat berkenaan SOP supply Chain Traceability Penghantaran Minyak dari Mill ke Refinery dated 24 April 2021. All evidence and correction are accepted.</p> <p>Status: Closed The implementation of corrective action plan will be verified by next audit.</p>
7.2.11 DA 01 2021	Major	<p>Requirement: Indicator 7.2.11 (C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.</p> <p>Finding: Work with pesticides is undertaken by breastfeeding women.</p> <p>Objective evidence: Based on interview and verification of the pocket checkroll book, auditor have found 2 female workers who are a breastfeeding mothers involves with pesticides work duty: 1) Tagas Estate – Lady 1 @ 88047 has been assigned circle spraying while the baby is 4 & 5</p>	<p>Correction:</p> <p>1. Tagas and Litang Estate immediately stop Chemical Spraying Work for the lady workers and they have been offer alternative equivalent work that were not exposed to chemical Hazardous to health until the worker itself written declare that they are no longer breastfeed her baby (Refer to attachment 2a & 2b).</p> <p>2. Training on the RSPO requirement to all chemical handler workers of Tagas Estate and Litang Estate has been conducted on 5.5.2021 and 6.5.2021 in order to educate all the chemical handler of the specific requirement for chemical handler based on the RSPO requirement indicator 7.11.2 (C) - Refer to attachment 2c and 2d.</p>	<p>Auditor has verified evidence Letter dated 6 Mei 2021 for Lady 1 and 14 April 2021 for Lady 2 for Temporary changing work scope due to breastfeeding. Auditor also verify the Training dated 5.5.2021 and 6.5.2021 for Tagas Estate and Litang Estate and found acceptable.</p> <p>Status: Closed The implementation of corrective action plan will be verified by next audit.</p>

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		<p>months old and still exclusively under breastfeeding. Date of work have been assigned in March 2021 (25/03/2021) and April 2021 (07/04/2021 and 09/04/2021).</p> <p>2) Litang Estate – Lady 2 @ 70633 has been assigned selective spraying and manuring while the baby is 4 months old and still exclusively under breastfeeding. Date of work have been assigned on February 2021 (05/02/2021, 06/02/2021, 10/02/2021, 11/02/2021 and 18/02/2021).</p>	<p>Corrective Action Plan:</p> <p>1. Chemical Spraying Work only will be offered by estate after receive written declaration from the breastfeeding mothers to confirm that they are no longer breastfeed their baby.</p>	
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Attachment 5

STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Verification by Assessor
2.1.1 NCR MAR 01 2019	Major	<p>Finding : Tagas and Litang ('Estates') did not comply with relevant legal requirements i.e. Immigration Act 1959 (Act 155) and Regulation and Orders</p> <p>Objective evidence : Based on sampling, the following estates permit undocumented immigrant children of workers to enter or remain at any premises, in contravention with Section 55E Immigration Act): - Tagas Estate / Litang Estate</p>	<p>Auditor has verified Tomanggong CU had also initiated legalization of the spouses and children of foreign workers (through acquirement of visa for spouse and children) to enable their stay at the CU. The process of legalization for 2020 and 2021 was delayed due to COVID 19 restriction issues. Nevertheless, sighted recently the CU had communicated with the Konsulat Republik Indonesia dated 12/04/2021 via email regarding the Out Reach Program for new passport application of 300 dependents. Up till now, the status of progression of legalization still undergoing by the consulate. Verified documents at Tomanggong POM, showed 33 dependents undergoing registration process. At the Tomanggong Estate, 169 dependents undergoing registration process. At the Tagas Estate, 149 dependents undergoing registration process. And at the Litang Estate, 129 dependents undergoing registration process. As advised by RSPO, when the process is currently in progress, hence it is deem acceptable. However, the CBs will follow up on this status of Legalization Program during next year surveillance audit.</p>

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Attachment 6

HAP SENG PLANTATIONS HOLDINGS BERHAD TIME BOUND PLAN ON RSPO CERTIFICATION

No.	CU	Location	Date of Certification	Valid until	CAB
1	Hap Seng Plantations (River Estates) Sdn Bhd - Sg Segama Group of Estate & Bukit Mas Palm Oil Mill	Lahad Datu	24/05/2017	23/05/2022	PT TUV Rheinland
2	Jeroco Plantations Sdn Bhd Jeroco Palm Oil Mill 1	Lahad Datu	27/09/2018	26/09/2023	SIRIM QAS
3	Jeroco Plantations Sdn Bhd Jeroco Palm Oil Mill 2	Lahad Datu	27/09/2018	26/09/2023	SIRIM QAS
4	Hap Seng Plantations (River Estates) Sdn Bhd - Tomanggong Group of Estates	Lahad Datu	09/01/2020	08/01/2025	SIRIM QAS
5	Kawa Estate and Hap Seng Estate, Hap Seng Plantations (Ladang Kawa) Sdn Bhd	Tawau	16/10/2015	15/10/2020	PT TUV Rheinland
6	Pelipikan Estate	Kota Marudu	2022 (as per ACOP 2019)	Not Applicable	Not Applicable
7	Hap Seng Plantations (River Estates) Sdn Bhd – Tomanggong Group Of Estates – North Bank Estate and Tabin Estate	Lahad Datu	2022 (as per ACOP 2019)	Not Applicable	Not Applicable