



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

File Ref. : EK91260001

**RSPO PUBLIC SUMMARY REPORT**

**CLIENT : ABEDON CERTIFICATION UNIT**  
**PARENT COMPANY : KRETAM HOLDINGS BERHAD**  
**RSPO MEMBERSHIP No.: 1-0189-15-000-00**

**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	
Abedon Certification Unit	Abedon POM	5.312333°N	117.973889°E	P.O Box 60402, 91113, Lahad Datu, Sabah, Malaysia
	Kolopis Estate	5.298056°N	117.956667°E	56 KM, Jalan Lahad Datu - Sandakan, 90200, Kinabatangan, Sabah, Malaysia
	Tanaki Estate	5.329972°N	117.938333°E	56 KM, Jalan Lahad Datu - Sandakan, 90200, Kinabatangan, Sabah, Malaysia

**MAP :** See Attachment 1

**AUDIT DATE :** 14 – 18 AUGUST 2023

**DURATION :** 13 auditor days

**TYPE OF AUDIT :**



Annual Surveillance Audit No. 01



Recertification Audit

**STANDARD :** MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

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

**VALIDITY OF RSPO CERTIFICATE :** 01 NOVEMBER 2022 – 31 OCTOBER 2027

**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 : 24/11/2023

**Acknowledgement by Client's Representative**

Name : SPENCER JOSEPH

Signature :

Date : 27.11.2023

## SUMMARY OF AUDITS

Stage 2 audit / Recertification audit				
On-site audit date :	12 – 15 Sept 2022 (Intertek)		No. of auditor days :	
Audit team :				
No. of major NCR :	4	Indicator: 3.6.2 (c), 6.2.3 (c), 6.2.4 (c), 7.12.2 (c)		Closing date : 14/12/22
No. of minor NCR :	1	Indicator : 7.3.2		
Indicate the stakeholders interviewed during the on-site audit :	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
	X		X	X
	Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		X	X	X
	Indigenous people	Contractor	Others (Please specify)	
	X			
Supply base sampled :				
Justification of audit planning :				
Name of peer reviewer :				
Report approved by :			Approval date :	

Annual Surveillance Audit 1				
On-site audit date :	14 – 18 AUGUST 2023		No. of auditor days :	13 Auditor Days
Audit team :	Mohd Zulfakar Kamaruzaman, Nor Ezani Ahmad, Rohazimi Mat Nawi			
No. of major NCR :	1	Indicator: 6.1.5		Closing date : 17/11/23
No. of minor NCR :	5	Indicator : 2.1.2, 2.2.2, 3.5.1, 3.7.2, 6.7.4		
Indicate by ticking the stakeholders interviewed during the on-site audit :	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
	X		X	
	Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
			X	X
	Indigenous people	Contractor	Others (Please specify)	
	NA	X		
Supply base sampled :	POM, Tanaki Estate and Kolopis Estate			
Changes since the last audit :	No Changes			
Justification of audit planning :	Total allocation of auditor days for Abedon CU were: Mill = 4 days (3 days for safety and health, environment, mill best practices, GHG verification and Social at Mill) + (1 day for supply chain certification systems) Estate = 9 days overall for verification of safety and health, environment, good agriculture best practices, Social, HCV, TBP, Partial Certification and GHG verification plus the verification of Land History and Land Title.			
Name of peer reviewer :	NA			
Report approved by :	Kamini Sooriamoorthy		Approval date : 24/11/2023	

## SUMMARY OF INFORMATION

**TABLE 1**

	<b>STAGE 2 / RA</b>	<b>ASA 1</b>	<b>ASA 2</b>	<b>ASA 3</b>	<b>ASA 4</b>
<b>Projection Period / Reporting Period*</b>	<b>August 2022 – July 2023</b>	<b>August 2023 – July 2024</b>			
<b>Certified FFB Processed (MT)</b>	64,000	65,798			
<b>Production of Certified CPO (MT)</b>	13,450	12,981			
<b>Production of Certified PK (MT)</b>	2,900	3,100			
<b>Certified Areas (Ha)</b>	5,142.21	5,142.21			
<b>Planted Areas (Ha)</b>	4,370.71	4,370.71			
<b>Production Areas (Ha)</b>	3,130.76	2,981.78			
<b>HCV Areas / Conservation Areas (Ha)</b>	284.71	284.71			
<b>REMARKS</b>	-				

**TABLE 2**

	<b>PO</b>	<b>PK</b>
<b>**Last years certified volume (MT)</b>	13,450.00	2,900.00
<b>Last years actual certified sold (MT)</b>	11,115.69	2,424.13
<b>Last years actual sold under other schemes (MT)</b>	0	0
<b>Last years sold conventional (MT)</b>	0	0
<b>Last year actual sold CSPO credits (where applicable)</b>	0	0
<b>New year certified volume (MT)</b>	12,981.00	3,100.00

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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 & ISO 45001. 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 2014).

### 1.2 Qualification of audit team

Member of the Audit Team	Role/area of RSPO requirements	Qualifications
Mohd Zulfakar Kamaruzaman	Lead Auditor / Social (External), Supply Chain & HCV	Holds a B.Sc. Forestry from UPM. He had 5 years of working experience in the oil palm operation. He had a certificate of Lead Assessor in ISO 9001, OHS 45001, ISO 4001 and qualified social Auditor under RSPO Training. He also attend DLW training in 2022 and worker welfare training in 2021 which is conducted by RSPO. He is a qualified RSPO P&C, RSPO Supply Chain and MSPO Lead Auditor.
Rohazimi Mat Nawi	Auditor / Safety, TBP, Metrics Template	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies 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.
Nor Ezani Ahmad	Auditor / Social (Internal)	Possessed B.Sc. Conservation Biology and Master in Science (Advancement of Biodiversity) from Universiti Malaysia Sabah with total more than 3 years of working experience in the oil palm plantation sector specialized in sustainability. She has successfully completed RSPO P&C, ISO9001, ISO45001, MSPO, SA 8000 Training Course and HCV Assessor Course. She is also Auditor for MSPO certification.

### 1.3 Audit methodology

The audit covered the Abedon palm oil mill and two (2) of its supply base. The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document, Nov 2020. The Two (2) supply base covered during the audit are Tanaki Estate and Kolopis Estate. The audit included an on-site audit to the estates, mill and settlers' houses 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

In summary, the stakeholders interviewed during the audit and the evidence from the stakeholder consultation carried out were as tabulated below.

Stakeholders interviewed	Evidence from stakeholder consultation
1) Employees / Workers Organizations (local / foreign / Orang Asli workers / male & female)	<ul style="list-style-type: none"><li>a. Workers work 6 days a week with one rest day (Sunday). They work 8 hours with a minimum of 30 minutes' break in between.</li><li>b. Daily rated workers confirmed that they receive a minimum of RM1500 per month. For piece-rated workers, so long they have achieved their target, they too will get a minimum of RM 1500 per month. They receive their salaries before 7<sup>th</sup> of every month.</li><li>c. Any overtime work is mutually agreed between workers and management, and that there is no element of forcing.</li><li>d. Foreign workers are not subjected to any recruitment fee. Foreign workers kept their own passports and will only return the passport to office for renewal.</li><li>e. Workers are generally satisfied with the way complaints lodged are acted upon. Delays in house repairs, if any, are usually due to the need to order repair parts.</li><li>f. Workers, including foreign workers get to appoint their own representatives. There is no interference of influence exerted by the employer.</li><li>g. For newly arrived foreign workers who did not understand Bahasa or English, translations are provided during briefings.</li></ul>
2) Settlers	<ul style="list-style-type: none"><li>▪ Not applicable. There are no settlers within Abedon CU</li></ul>
3) Villagers / Local communities (including women representatives, displaced communities)	<ul style="list-style-type: none"><li>▪ Not applicable. There are no villagers within Abedon CU</li></ul>
4) Suppliers	<ul style="list-style-type: none"><li>▪ Abedon CU and supplier contract were signed by both parties. Suppliers would be contacted to supply hardware items as and when the need arises. This happens approximately once in two months for suppliers.</li><li>▪ Fair dealings with the units in Abedon CU.</li></ul>

		<ul style="list-style-type: none"> <li>Payments are made within 1 months of invoice.</li> </ul>
5) Contract workers (local / foreign / Orang Asli workers / male & female)		<ul style="list-style-type: none"> <li>No contract workers been employed.</li> </ul>
6) Local & national NGOs		<ul style="list-style-type: none"> <li>No issues were raised by local and national NGOs</li> </ul>
7) Government agencies / Statutory bodies		<ul style="list-style-type: none"> <li>No issues were raised by Government agencies / Statutory bodies.</li> </ul>
8) Independent growers / Smallholders		<ul style="list-style-type: none"> <li>As listed in confidential report</li> </ul>
9) Indigenous people		<ul style="list-style-type: none"> <li>Not applicable. There are no indigenous people living within or in vicinity of Abedon CU.</li> </ul>
10) Contractor		<ul style="list-style-type: none"> <li>As listed in confidential report</li> </ul>
11) Previous land owner (if any)		<p>Through document checks and phone interviews with all the previous owners, the lands were sold to Kretam Holdings Bhd in 2020. They clarified that the conversion of their land title to the management of KHB was transparent and legally complied with, with no social complications and no objection. The auditor also conducted interviews with the former staff for Abedon Sdn Bhd that are still working (Staff No: #0015 and #LP060129), and they clarified that Kretam Holdings Berhad took over Abedon Sdn Bhd in 2012 with legal, no social complications from the village and no objection during the acquisition. The verification on the transfer process found that the previous landowner for all land under subsidiaries of Kretam Holdings Bhd. Verify through land title has been confirmed that Abedon Sdn Bhd has the right to use the land which their company legitimately owns.</p>
12) Others (please specify)		<ul style="list-style-type: none"> <li>No issues so far.</li> </ul>
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. (For RA, the next RA will be conducted at least 4 months prior to expiry date of the certificate)		

## 2.0 SCOPE OF CERTIFICATION AUDIT

### 2.1 Description of the certification unit

Abedon Certification Unit (hereafter refer to Abedon CU) is one of the business units under the Kretam Holdings Berhad (hereafter abbreviated as KHB). Situated at 56 KM, Jalan Lahad Datu -Sandakan, 90200, Kinabatangan, Sabah, Malaysia, the CU consists of one mill i.e., Abedon Palm Oil Mill (APOM) and 2 supply bases i.e. Tanaki and Kolopis Estates.

Abedon CU is surrounded by neighboring oil palm stakeholders and smallgrowers. This can be shown in the CU's map and consultations with relevant stakeholders. There were no local communities nearby. Most of the local communities are within the Kampung Paris Territory.

The APOM has a processing capacity of 60 metric tonnes of fresh fruit bunches (FFB) per hour. The mill processes crops from KHB certified supply bases and Surrounding Smallholders and Smallgrowers. The CU has other management system certification schemes such as ISCC and MSPO.

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

The FFB is sourced from KHB certified supply bases (Kolopis and Tanaki Estate) and Surrounding Smallholders and Smallgrowers.

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 last reporting period  
(November 2022 – July 2023)**

Estates	FFB Production	
	Tonnes	Percentage (%)
Kolopis Estate	28,516.61	27.86
Tanaki Estate	21,195.84	20.71
Bukit Sekong	632.33	0.62
Sukau	70.74	0.07
Sapagaya	3,629.09	3.55
Syarikat Kretam Mill (Certified)	4,138.84	4.04
<b>Uncertified</b>		
Syarikat Kretam Mill	1,519.19	1.48
Smallholder	42,638.12	41.66
<b>Total</b>	<b>102,340.76</b>	<b>100</b>

**Table 2: Projected FFB production by supply base for the next reporting period (August 2023 to July 2024)**

CU own estates	FFB Contribution	
	Tonnes	Percentage (%)
Kolopis Estate	35,998	26.70
Tanaki Estate	29,800	22.10
<b>Total</b>	<b>65,798</b>	<b>48.80</b>



**Table 3: Actual FFB received and CPO & PK dispatch by the Mill for the last reporting period  
(November 2022 – July 2023)**

	Total (MT)
FFB Received	102,340.76
FFB Processed (certified)	58,183.45
CPO Production	19,878.96
PK Production	4,341.25
CPO Production (certified)	11,301.72
CPO delivered as Mass Balance	11,115.69
CPO delivered as non-RSPO certified	-
PK Production (certified)	2,468.12
PK delivered as Mass Balance	2,424.13
PK delivered as non-RSPO certified	-
Product sold under Book & Claim	-

**Table 4: Projected FFB received and CPO & PK dispatch by the Mill of the next reporting period  
(August 2023 to July 2024)**

	Total (MT)
FFB Received	134,845
FFB Processed (certified)	65,798
CPO Production	26,602
PK Production	6,353
CPO delivered (certified)	12,981
PK delivered (certified)	3,100

**Table 5 Planted and certified area of the Abedon CU**

Estate	Planted (ha)	Certified (ha)
Kolopis Estate	2,085.14	2,489.86
Tanaki Estate	2,285.57	2,652.35
<b>Total</b>	<b>4,370.71</b>	<b>5,142.21</b>

**Table 6 Planting profile for Abedon CU**

<u>Estate</u>	<u>Year of planting</u>	<u>Planting Cycle</u>	<u>Mature &gt;3 years (Ha)</u>	<u>Immature &lt; 3 years(Ha)</u>	<u>Planted area</u>	<u>% of planted area mature</u>	<u>% of planted area immature</u>
Kolopis Estate	2012	2 <sup>nd</sup> Circle	391.95		391.95	100	
	2013	2 <sup>nd</sup> Circle	466.44		466.44	100	
	2015	2 <sup>nd</sup> Circle	261.14		261.14	100	
	2019	2 <sup>nd</sup> Circle	280.29		280.29	100	
	2020	2 <sup>nd</sup> Circle	268.17		268.17	100	
	1996	1 <sup>st</sup> Circle	417.15		417.15	100	
			2,085.14		2,085.14		
Tanaki Estate	2000	1 <sup>st</sup> Circle	554.05		554.05	100	
	2004	1 <sup>st</sup> Circle	24.32		24.32	100	
	2010	2 <sup>nd</sup> Circle	95.07		95.07	100	
	2016	2 <sup>nd</sup> Circle	39.52		39.52	100	
	2017	2 <sup>nd</sup> Circle	47.32		47.32	100	
	2018	2 <sup>nd</sup> Circle	330.30		330.30	100	
	2019	2 <sup>nd</sup> Circle	223.21		223.21	100	
	2021	2 <sup>nd</sup> Circle		613.68	613.68		100
	2022	2 <sup>nd</sup> Circle		358.10	358.10		100
			1,313.79	971.78	2,285.57		
<b>Total</b>			<b>3,398.93</b>	<b>971.78</b>	<b>4,370.71</b>	<b>78</b>	<b>22</b>

### 2.3 Organizational Information/Contact Person(s)

The details of the contact person are as below:

Name	:	Spencer Joseph
Position	:	Assistant Manager HR & Sustainability
Address	:	Abedon Sdn Bhd, Lot 6, Block 44, Leboh Tiga, P.O.Box 1292,90714,Sandakan,Sabah
Phone no.	:	014-6744861
Fax no.	:	-
Email	:	spencer@kretam.com

### 3.0 AUDIT FINDINGS

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

No Changes as of to date

#### 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 :

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- 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

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- 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 as of to date

3.4	Status of previous non-conformities * * If not closed, minor non conformity will be upgraded to major non conformity	<input checked="" type="checkbox"/> Closed	<input type="checkbox"/> Not closed*											
3.5.	Complaint received from stakeholder (if any)  Not Applicable													
<b>4.0 DETAILS OF NON-CONFORMITY REPORT</b>														
4.1	For P&C (Details checklist refer to Attachment 3) :  <table style="width: 100%; border: none;"> <tr> <td style="width: 35%;">Total no. of minor NCR(s)</td> <td style="width: 10%;">List : 5</td> <td style="width: 55%;">NEA 02 2023 (2.1.2), NEA 01 2023 (2.2.2), NEA 03 2023 (3.5.1), RMN 01 (3.7.2), RMN 02 (6.7.4)</td> </tr> <tr> <td>Total no. of major NCR(s)</td> <td>List : 1</td> <td>MZK 01 2023 (6.1.5)</td> </tr> </table>				Total no. of minor NCR(s)	List : 5	NEA 02 2023 (2.1.2), NEA 01 2023 (2.2.2), NEA 03 2023 (3.5.1), RMN 01 (3.7.2), RMN 02 (6.7.4)	Total no. of major NCR(s)	List : 1	MZK 01 2023 (6.1.5)				
Total no. of minor NCR(s)	List : 5	NEA 02 2023 (2.1.2), NEA 01 2023 (2.2.2), NEA 03 2023 (3.5.1), RMN 01 (3.7.2), RMN 02 (6.7.4)												
Total no. of major NCR(s)	List : 1	MZK 01 2023 (6.1.5)												
4.2	For SC (Details checklist refer to Attachment 3) :  <table style="width: 100%; border: none;"> <tr> <td style="width: 35%;">Total no. of minor NCR(s)</td> <td style="width: 10%;">List :</td> <td style="width: 55%;"></td> </tr> <tr> <td>Total no. of major NCR(s)</td> <td>List :</td> <td></td> </tr> </table>				Total no. of minor NCR(s)	List :		Total no. of major NCR(s)	List :					
Total no. of minor NCR(s)	List :													
Total no. of major NCR(s)	List :													
<b>5.0 AUDIT CONCLUSION</b>														
The audit team concludes that the organization has <del>has not</del> * 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.														
<b>6.0 RECOMMENDATION</b>														
<table style="width: 100%; border: none;"> <tr> <td style="width: 5%; text-align: center;"><input type="checkbox"/></td> <td>No NCR recorded. Recommended to continue certification.</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>           Minor NCR(s) recorded. Corrective action plan has been accepted. Verification of the NCR(s) to be carried out in the next audit.   <i>Note: Minor NCRs raised in the audit which are not addressed in the subsequent audit shall be upgraded to major NCRs .</i> </td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>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.</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>Recommended to continue certification.</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>           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 90 days of the audit. Recommended for suspension of the certificate.   <i>Note: Major NCRs which are not addressed within a further 90 days shall result in the certificate being withdrawn.</i> </td> </tr> </table>					<input type="checkbox"/>	No NCR recorded. Recommended to continue certification.	<input checked="" type="checkbox"/>	Minor NCR(s) recorded. Corrective action plan has been accepted. Verification of the NCR(s) to be carried out in the next audit.  <i>Note: Minor NCRs raised in the audit which are not addressed in the subsequent audit shall be upgraded to major NCRs .</i>	<input checked="" type="checkbox"/>	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.	<input checked="" type="checkbox"/>	Recommended to continue certification.	<input type="checkbox"/>	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 90 days of the audit. Recommended for suspension of the certificate.  <i>Note: Major NCRs which are not addressed within a further 90 days shall result in the certificate being withdrawn.</i>
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<input checked="" type="checkbox"/>	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.													
<input checked="" type="checkbox"/>	Recommended to continue certification.													
<input type="checkbox"/>	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 90 days of the audit. Recommended for suspension of the certificate.  <i>Note: Major NCRs which are not addressed within a further 90 days shall result in the certificate being withdrawn.</i>													

**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 Kamaruzaman

(Name)



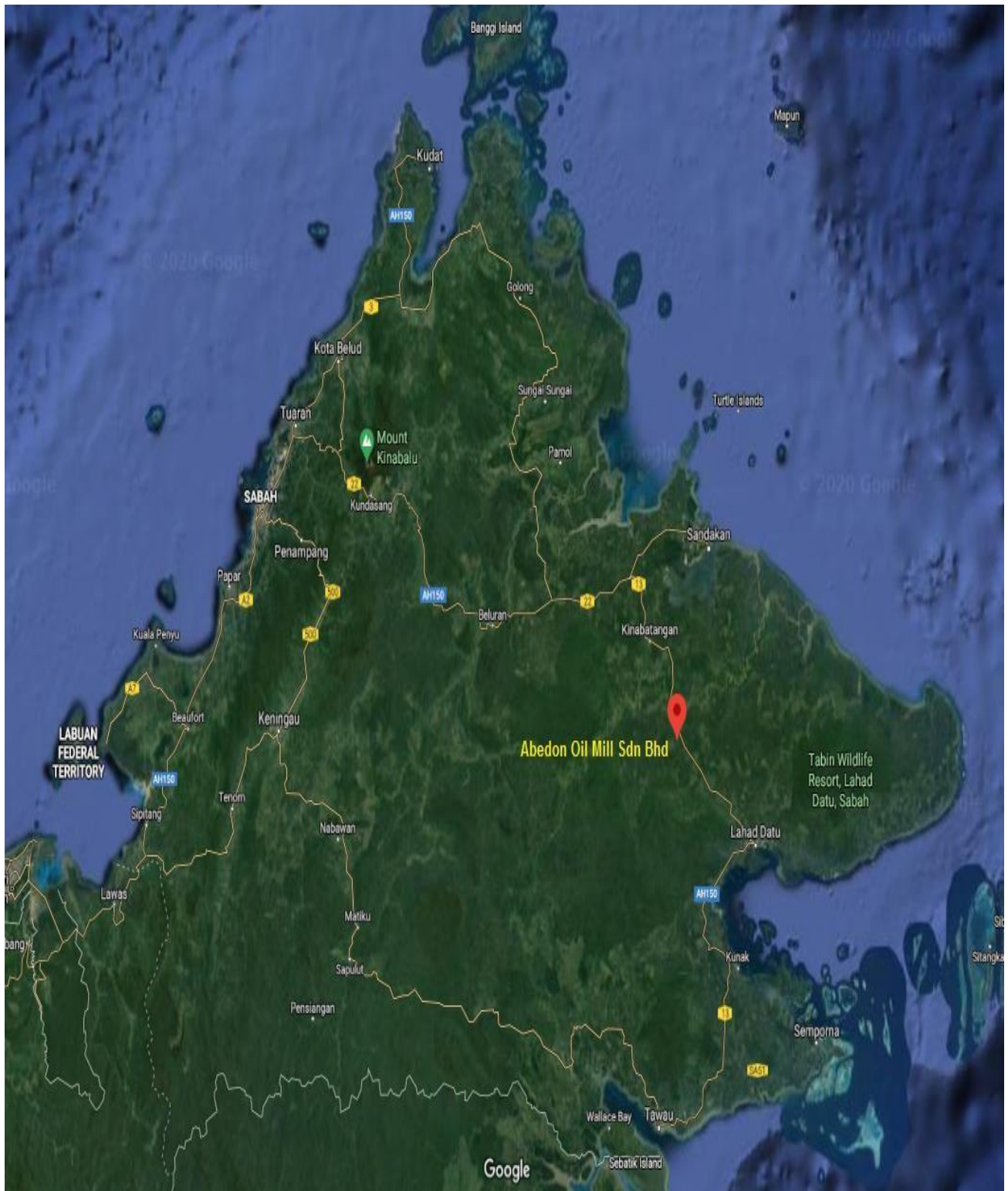
(Signature)

20/11/2023

(Date)

Map of Abedon CU

Abedon CU Location



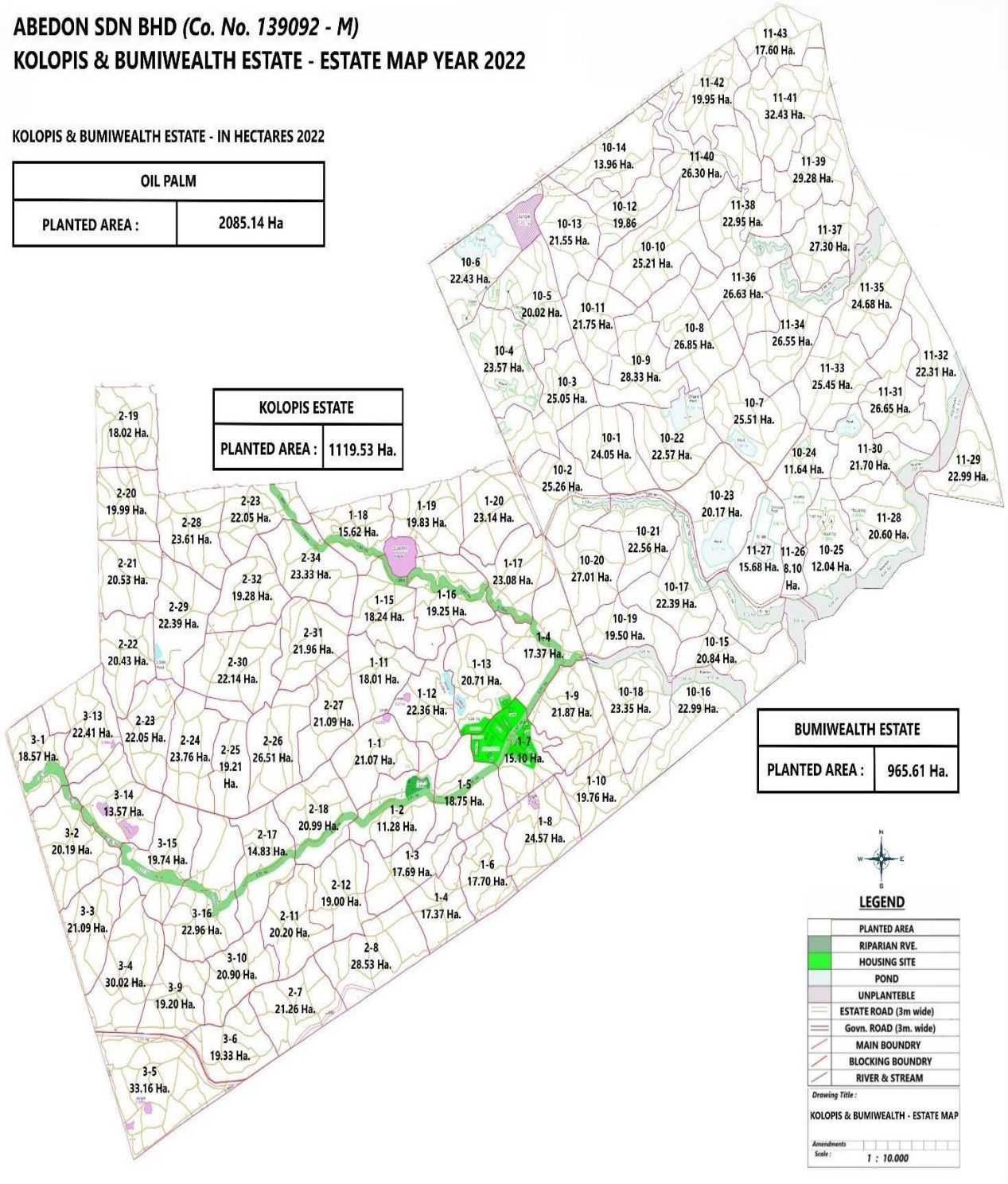
## Kolopis Estate

**ABEDON SDN BHD (Co. No. 139092 - M)**

**KOLOPIS & BUMIWEALTH ESTATE - ESTATE MAP YEAR 2022**

**KOLOPIS & BUMIWEALTH ESTATE - IN HECTARES 2022**

OIL PALM	
PLANTED AREA :	2085.14 Ha



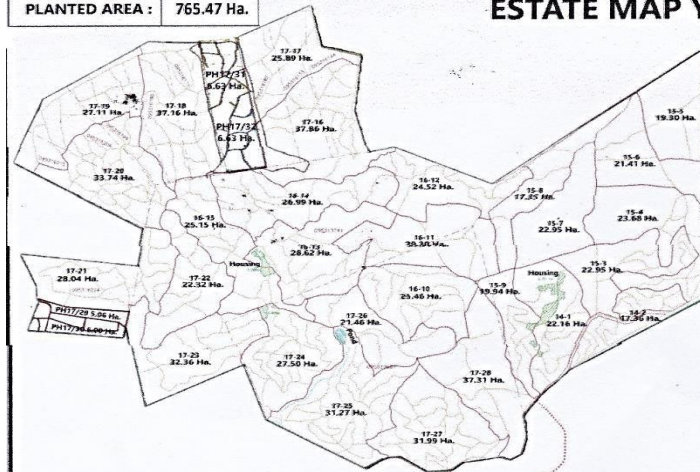


# Tanaki Estate

ABEDON SDN BHD (Co. No. 139092 - M)

## TANAKI ESTATE ESTATE MAP YEAR 2022

INOBOG DIV.	
PLANTED AREA :	765.47 Ha.



### LEGEND

	PLANTED AREA
	RIPARIAN RVE.
	HOUSING SITE
	POND
	UNPLANTEBLE
	ESTATE ROAD (3m wide)
	Govn. ROAD (3m. wide)
	MAIN BOUNDRY
	BLOCKING BOUNDRY
	RIVER & STREAM

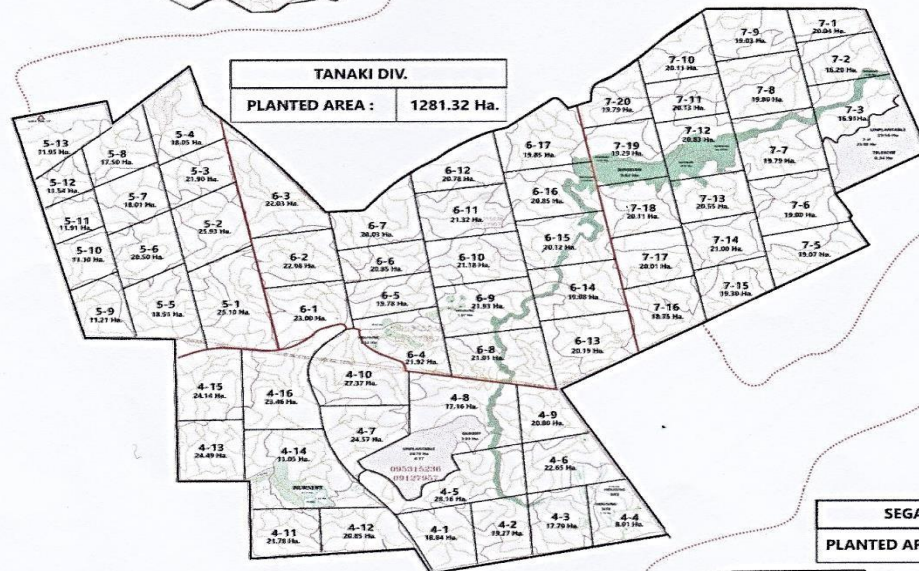
Drawing Title :

TANAKI ESTATE - ESTATE MAP

Amendments

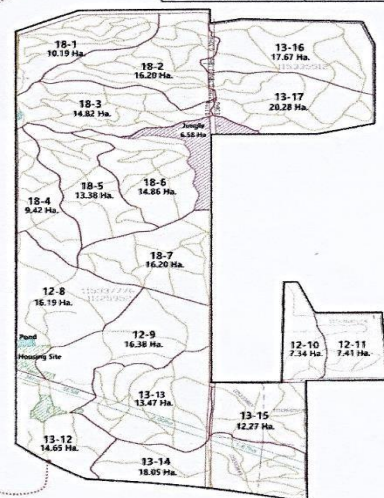
Scale :

1 : 10,000



TANAKI DIV.	
PLANTED AREA :	1281.32 Ha.

SEGAMA DIV.	
PLANTED AREA :	238.78 Ha.



## TANAKI ESTATE ESTATE MAP - IN HECTARES 2021

OIL PALM	
PLANTED AREA :	2285.57 Ha.

## SURVEILLANCE 1 RSPO AUDIT PLAN

### 1. Objectives

The objectives of the audit are as follows:

- (i) To determine Certification Unit conformance against the relevant certification standards.
- (ii) To verify the effective implementation of corrective actions arising from the findings of last audit.
- (iii) To make appropriate recommendations based on the audit findings.

2. **Date of assessment** : 14 – 18 AUGUST 2023.

3. **Site of assessment** : KRETAM ABEDON CU:

- Abedon POM
- Kolopis Estate
- Tanaki Estate

### 4. Reference Standard:

- a. MYNI 2019 of RSPO P&C 2018 / ~~RSPO Independent Smallholder Standard, Nov 2019 / RSPO Management System Requirements and Guidance for Group Certification of FFB Production, March 2018~~
- b. RSPO Certification System Documents
- c. Company's audit criteria including Company's Manual/Procedures

### 5. Assessment Team

Lead Auditor : Mohd Zulfakar Kamaruzaman (SCCS, Social – Mill, GAP and Environment Estate ,HCV)

Auditor : Nor Ezani Ahmad (Social Estate, TBP)  
Rohazimi Mat Nawi (Safety and Environment (Mill), Safety (Estate), GHG, Metrics Template)

Observer : N/A

ASI Witness : N/A

*If there is any objection to the proposed audit team, the organization is required to inform the Lead Auditor/RSPO Section Manager.*

### 7. Audit Method

Site audits or field checks including observation of practices, interviews with internal and external stakeholders and interested parties (employees, nearby population, etc.), documentation review and evaluation of records.

### 8. 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.



## 9. Confidentiality Requirements

SIRIM QAS International shall not disclose any information concerning the company regarding all matters arising or coming to its attention with the conduct of the programme, which is of confidential in nature other than information, which is in the public domain.

In the event that there be any legal requirements for disclosing any information concerning the organization, SIRIM QAS International shall inform the organization of the information to be disclosed.

10. **Working Language** : English and Bahasa Malaysia

## 11. Reporting

- a) Language : English
- b) Format : Verbal and written
- c) Expected date of issue : 2 weeks after the closure of the Major NC / or if only minor NC, 30 days from the last day of this audit.

## 12. Facilities Required

- a. Room for discussion
- b. Relevant document and record
- c. Personnel protective equipment if required
- d. Photocopy facilities
- e. A guide for each group

## 13. RSPO 2018 Principles and Criteria (P&C) Metrics Template

The RSPO 2018 Principles and Criteria (P&C) Metrics Template outlines a set of strategic outcome-based metrics relating directly to the RSPO P&C and is aligned with the RSPO Theory of Change. This Metrics Template comes into effect on 1 June 2021 and all audits against the 2018 P&C or the relevant National Interpretation conducted from 1 June 2021 onwards shall prepare and submit this Metrics Template for the audit team to review during audit.

Please submit the Metrics Template to Lead Auditor according to this period:

- a) Reporting time frames for economic data are:
  - i. Calendar year (January to December): January 2022 to December 2022, and
  - ii. 12-month period counting up to two months before audit month: June 2022 to May 2023
- b) Reporting time frames for demographic data:
  - i. For mill and estate workers: as of 31 December 2022
  - ii. For smallholders and outgrowers: January 2022 to December 2022
- c) Reporting time frame for all other social and environmental data:
  - i. January 2022 to December 2022

The updated Metrics Template (as attached, the version 2.0) will be enforced from 1 August 2021. All audits conducted from 1 August 2021 onwards must use the updated Metrics Template (version 2.0).

14. **Assessment Programme Details** : As Below

## RSPO PUBLIC SUMMARY

Date / Time	Coverage of assessment / Activity / Site	MZK	RMN	NEA
<b>Day 1: 14/08/2023 (Monday)</b>				
8.00am – 8.30am	<b>Opening Meeting – Venue: Abedon POM</b> <ul style="list-style-type: none"> <li>Audit team Leader - Briefing on assessment objectives, scope, methodology, confidentiality clarification, audit criteria and programmes</li> <li>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.</li> </ul>	/	/	<b>NA</b>
8.30am – 1.00pm	<b>Site observation to Abedon POM</b> <b>RSPO Supply Chain 2017</b> <ul style="list-style-type: none"> <li>RSPO Supply chain standard implementation including model requirements</li> </ul> <b>P1, P2, P3, P4, P5, P6, P7</b> <ul style="list-style-type: none"> <li>Occupational safety &amp; health aspects , chemical management</li> <li>Interview with workers, contractors etc.</li> <li>Environmental management, waste &amp; chemical management</li> <li>Land titles user rights</li> <li>Social aspects - SIA, management plan &amp; implementation, workers' quarters,</li> <li>Stakeholder consultation with affected communities surrounding the CU</li> <li>Interview with gender committee, safety committee, worker representative, contractors, supplier, etc.</li> <li>Mill Best Practice such as grading, workshop, boiler, etc</li> <li>New planting</li> <li>Occupational safety &amp; health aspects, chemical management</li> <li>Interview with workers, contractors etc.</li> <li>Environmental management, waste &amp; chemical management</li> <li>GHG &amp; Metric template verification</li> </ul>	/	/	<b>NA</b>
1.00pm	Lunch Break	/	/	<b>NA</b>
2.00pm – 4.00pm	Continue assessment at respective sites	/	/	<b>NA</b>
4.00-4.30pm	Discussion on any findings / briefing with cu	/	/	<b>NA</b>
5.00 pm	End of day 1 audit	/	/	<b>NA</b>
Date / Time	Coverage of assessment / Activity / Site	MZK	RMN	NEA
<b>Day 2: 15/082023 (Tuesday)</b>				
8.30am – 1.00pm	<b>Site observation to Abedon POM</b> <b>RSPO Supply Chain 2017</b> <ul style="list-style-type: none"> <li>RSPO Supply chain standard implementation including model requirements</li> </ul> <b>P1, P2, P3, P4, P5, P6, P7</b> <ul style="list-style-type: none"> <li>Occupational safety &amp; health aspects , chemical management</li> <li>Interview with workers, contractors etc.</li> <li>Environmental management, waste &amp; chemical management</li> <li>Land titles user rights</li> </ul>	/	/	<b>NA</b>

## RSPO PUBLIC SUMMARY

	<ul style="list-style-type: none"> <li>Social aspects - SIA, management plan &amp; implementation, workers' quarters,</li> <li>Stakeholder consultation with affected communities surrounding the CU</li> <li>Interview with gender committee, safety committee, worker representative, contractors, supplier, etc.</li> <li>Mill Best Practice such as grading, workshop, boiler, etc</li> <li>New planting</li> <li>Occupational safety &amp; health aspects, chemical management</li> <li>Interview with workers, contractors etc.</li> <li>Environmental management, waste &amp; chemical management</li> <li>GHG &amp; Metric template verification</li> </ul>			
1.00pm	Lunch Break	/	/	NA
2.00pm – 4.00pm	Continue assessment at respective sites	/	/	NA
4.00-4.30pm	Discussion on any findings / briefing with cu	/	/	NA
5.00 pm	End of day 2 audit	/	/	NA
<b>Date / Time</b>	<b>Coverage of assessment / Activity / Site</b>	<b>MZK</b>	<b>RMN</b>	<b>NEA</b>
<b>Day 3: 16/08/2023 (Wednesday)</b>				
8.30am – 1.00pm	<b>Site observation to Kolopis Estate</b> <ul style="list-style-type: none"> <li><b>P1, P2, P3, P4, P5, P6, P7</b></li> <li>Occupational safety &amp; health aspects, chemical management</li> <li>Interview with workers, contractors etc.</li> <li>Environmental management, waste &amp; chemical management</li> <li>Social aspects -SIA, management plan &amp; implementation, workers' quarters,</li> <li>Stakeholder consultation with affected communities surrounding the estate</li> <li>Interview with gender committee, safety committee, worker representative, contractors, supplier, etc.</li> <li>Land titles user rights</li> <li>Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, New planting</li> <li>Interview with workers, contractors etc.</li> <li>Occupational safety &amp; health aspects, chemical management</li> <li>Interview with workers, contractors etc.</li> <li>Environmental management, waste &amp; chemical management</li> <li>GHG &amp; Metric template verification</li> </ul>	/	/	/
1.00pm	Lunch Break	/	/	/
2.00pm – 4.00pm	Continue assessment at respective sites	/	/	/
4.00-4.30pm	Discussion on any findings / briefing with cu	/	/	/
5.00 pm	End of day 3 audit	/	/	/

## RSPO PUBLIC SUMMARY

Date / Time	Coverage of assessment / Activity / Site	MZK	RMN	NEA
<b>Day 4: 17/08/2023 (Thursday)</b>				
8.30am – 1.00pm	<b>Site observation to Tanaki Estate</b> <ul style="list-style-type: none"> <li>• <b>P1, P2, P3, P4, P5, P6, P7</b></li> <li>• Occupational safety &amp; health aspects , chemical management</li> <li>• Interview with workers, contractors etc.</li> <li>• Environmental management, waste &amp; chemical management</li> <li>• Social aspects -SIA, management plan &amp; implementation, workers' quarters,</li> <li>• Stakeholder consultation with affected communities surrounding the estate</li> <li>• Interview with gender committee, safety committee, worker representative, contractors, supplier, etc.</li> <li>• Land titles user rights</li> <li>• Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, New planting</li> <li>• Interview with workers, contractors etc.</li> <li>• Occupational safety &amp; health aspects , chemical management</li> <li>• Interview with workers, contractors etc.</li> <li>• Environmental management, waste &amp; chemical management</li> <li>• GHG &amp; Metric template verification</li> </ul>	/	/	/
1.00pm	Lunch Break	/	/	/
2.00pm – 4.00pm	Continue assessment at respective sites	/	/	/
4.00-4.30pm	Discussion on any findings / briefing with cu	/	/	/
5.00 pm	End of day 4 audit	/	/	/
<b>Day 5: 18/08/2023 (Friday)</b>				
8.30am – 1.00pm	<b>Site observation to Tanaki and Kolopis Estate</b> <ul style="list-style-type: none"> <li>• <b>P1, P2, P3, P4, P5, P6, P7</b></li> <li>• Continue unfinished area</li> </ul>	/	/	/
12.00pm	Friday Prayer/Break	/	/	/
1.30pm – 3.30pm	Continue assessment at respective sites	/	/	/
3.30-4.30pm	Verification on outstanding issues for CU Auditor to inform auditee on the required document / records Continue Audit Team discussion and preparation of assessment findings.			
4.30-5.00pm	Discussion and acceptance on assessment findings with Management Representative. Closing meeting at CU	/	/	/

*Note: This audit plan is subject to change whenever necessary, and the Client's representative will be informed of any*

## RSPO PUBLIC SUMMARY

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	The Abedon Certification Unit (Abedon CU) stated that there was no restriction noted as to the documents made available to the public except those prevented by commercial, confidentially or where disclosure of information would result in negative environmental or social outcomes. This information is available through Kretam Holdings Berhad (KHB) website ( <a href="http://www.kretam.com/">http://www.kretam.com/</a> ).
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders.	YES	Kretam Abedon continued to use the internet for disseminating public information to relevant stakeholders on environmental, social, and legal requirements relevant to RSPO Criteria. This includes information relating to land titles, safety and health plans, pollution prevention plans and the procedure for complaints and grievances. These information's are available through Kretam Holdings Berhad (KHB) website ( <a href="http://www.kretam.com/">http://www.kretam.com/</a> ) and its available in Dual language.
	1.1.3 (C) Records of requests for information and responses are maintained.	YES	The procedure for requesting information and the subsequent responses is provided under Transparency Procedure. The procedure contains a flowchart on how to respond to requests for information or documents, and the timeframe allowed. All requests recorded in "stakeholder logbook".
	1.1.4 (C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.	YES	Consultation and Communication Procedures has detailed the process of handling complaints from stakeholders and the time frame for external communication to be dealt with. The time frame to provide feedback is within two weeks of the date of receipt for communication and within one week of the completion of the investigation. The procedures are documented and disclosed to respective stakeholders. These documents are also available on the Company's website at <a href="http://www.kretam.com/index.php/rsपो">www.kretam.com/index.php/rsपो</a> and displayed on notice boards at the office and the muster ground. The procedure has detailed the process of handling social issues raised by the stakeholders and resolving them in an effective, timely and appropriate manner.
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.	YES	Abedon CU has maintained a site-specific list of contact and details of stakeholders which was revised in Jan 2023. The list has details of the nominated representatives such as roles, addresses, and contact numbers which comprised the local authorities (government), villagers, internal stakeholder, transporter, surveyor, schools, NGOs, consultants, FFB suppliers, suppliers, consultants and others. Sampled of stakeholders been verified thru stakeholder listing and the public consultation minutes such as DOSH, DOE, Suruhanjaya Tenaga local authorities (government), villagers, internal stakeholder

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
			(workers rep, gender,), transporter, surveyor, schools, NGOs, consultants, FFB suppliers, suppliers, consultants and others, as provided in the list.
1.2 The unit of certification commits to ethical conduct in all business operations and transactions.	1.2.1 A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	YES	Policy for ethical conduct is available via Code of Conduct & Human Rights Policy. Among others, this Policy calls for: <ul style="list-style-type: none"> <li>• Respect fair conduct of business.</li> <li>• Prohibit of all forms of corruption, bribery and fraudulent use of funds and resources.</li> <li>• proper disclosure of information in accordance with applicable regulations.</li> <li>• protection of confidential information.</li> </ul>
	1.2.2 A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	YES	There are at least two systems in place that monitor compliance and implementation of ethical conduct: <ol style="list-style-type: none"> <li>a. Establishment of a Tender Committee to ensure transparency, independence and no conflict-of-interest situation. All tenders are reviewed, selected and approved by a Tender Committee based in HQ in Sandakan, Sabah.</li> <li>b. Internal audit and external audit done by selected departments to ensure compliance and implementation of overall ethical business practices.</li> </ol>

### **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	The organization had complied with applicable legal requirements. Required information confirmed during the site audit.
	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.	NO	List of Related Laws, Regulation and Guidelines has been prepared by Sustainability Team and HR Team. The Sustainability Team will undertake the responsibility of identifying, managing, updating and tracking the legal requirement as well as monitoring the status of legal compliance. Mechanism to monitor Changes in the laws has been carried out through: <ul style="list-style-type: none"> <li>• News release through daily newspaper</li> <li>• Law change traced by government published materials.</li> <li>• Circular from relevant government agencies, associations</li> <li>• Information from within the management unit – relevant department</li> </ul> Thereafter the requirement emailed to the estates and mill for compliance. The respective Senior Management will be informed. The compliance status will be checked during the internal audits or other regulatory visits to the estates and mills. The legal register included the following legal requirements: However, the submission to agency for PLKS

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
			renewal is inconsistent as the renewal may require longer period of time which lead to failure to obtain the renewal prior to its expiry. Hence, a minor non-conformance NEA 02 2023 has been raised under this indicator.
	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	Boundary stones / markers along the legal boundaries observed visibly maintained by the CU. Auditor has verified the boundary stone and pegs at Kolopis & Tanakau Estate and it has been observed that the boundary stones were visibly maintained between the estate and with the neighboring private oil palm plantations such as Tung Hup Estate, Mewah Estate (Kwantas) and Kg Paris Dua.
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	The list of contracted parties is maintained by each unit in its respective stakeholder list. The lists contain the names of contractors, designated contact persons, address, telephone/fax/email and type of contracted works done. The list of contracted parties maintained in stakeholders list which has been updated in Jan 2023.
	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.	NO	Each contract issued to suppliers and contractors contain a clause requiring compliance with legal requirements. Sighted during the audit were contracts between with crude palm oil and palm kernel transporters, namely, there is evidence that agreements with third parties contain clauses on meeting applicable requirements. However, there is insufficient evidence of legal due diligence by contractors. It was noted that the appointment of contractor to perform specific task at Abedon CU was arranged by KHB Headquarters, Sandakan. However, it was found that there is insufficient evidence of legal due diligence conducted prior awarding contract to contractors. Hence, a minor non-conformance NEA 01 2023 has been raised under this indicator.
	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	Each contract issued to suppliers and contractors contain a clause requiring compliance with legal requirements. Sighted during the audit were contracts between with crude palm oil and palm kernel transporters. It was verified that the contracts contain clauses specifying no child, forced or trafficked labour, stated in clause 7.4 for POM agreement] and as stated in clause 2.4 and 3.2 for estates agreements. Review of the worker's payslips, employment agreement and site visit found no young workers were being employed by the contractors.
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"> <li>Information on geo-location of FFB origins.</li> <li>Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder</li> <li>One or more supporting documents for claims</li> </ul>	YES	The information on geo-location of FFB origins (stated in "List of FFB Supplier with Coordinate [GPS]). Ownership status or the right/claim to the land, or valid use of land by the grower/smallholder were available.

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
	<ul style="list-style-type: none"> <li>Valid MPOB license</li> </ul>		
	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	Audit found three (2) indirectly sourced FFB in Abedon CU,. The information on geo-location of FFB origins (stated in "List of FFB Supplier with Coordinate [GPS]). Ownership status or the right/claim to the land, or valid use of land by the grower/smallholder sighted sample accordingly.

### **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	<p>Abedon CU continued to have a business plans prepared annually with a projection for 5 years. The business plans acted as a guide towards sustainable business planning for the future. The components of the business plan are presented in a budget format comprising of the following.</p> <ul style="list-style-type: none"> <li>a) Crop yielding area</li> <li>b) Yield statement oil palm</li> <li>c) Total upkeep &amp; cultivation</li> <li>d) Labour statement/Allocation of wages/Labour benefit summary</li> <li>e) Summary of vehicle and running schedule/Job allocation for vehicles</li> <li>f) Summary of workshop running schedule</li> <li>g) Summary of general charges</li> <li>h) Summary cost/ha &amp; cost/mt FFB</li> <li>i) CAPEX</li> </ul> <p>The business plan and budget were available and kept in soft copy. The documents were categorised as confidential. Information in the documents were sighted and briefed by the Estates/Mill Managers. Generally, the estates and mill business plan were towards maintaining sustainable business for the next 5 years.</p>
	3.1.2 An annual replanting programme projected for a minimum of five years with yearly review, is available.	YES	KHB Abedon CU continued to maintain replanting programs. The replanting programs until FY 2028 were sighted. The programme was reviewed once a year with last on 12 December 2022 and is incorporated in their annual financial budget.
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.	YES	<p>Abedon Sdn Bhd CU continued to conduct management review meetings: The latest being in Aug 2023 chaired Mill &amp; Estate manager and attended by Executives and Staff. Among the management review agenda discussed were:</p> <ol style="list-style-type: none"> <li>Results of internal audits</li> </ol>



## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
			2. Customer (internal/external) feedback 3. Process performance and product conformity 4. Status of preventive and corrective actions 5. Follow-up actions from management reviews 6. Changes that could affect the management system 7. Recommendations for improvement Management has transparently addressed the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of RSPO.
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	Abedon Oil Mill Sdn Bhd had established Continual Improvement Plan for Sustainable Palm Oil. Sighted for Abedon Oil Mill (AOM) as per below: 1.To increase capacity and hydraulic retention time of ponding system. 2.To replace old CEMS with new CEMS Dust monitoring system for boiler chimney.  For estates had established Continual Improvement Plan for plantation. Sighted among the improvement been plan were: 1.Continue monitoring EIA report as a guideline monitoring 2.Continue educating to stop open burning 3.Maintaining and upgrading the water treatment facility 4.Tree planting throughout the estate
	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	The management unit has submitted RSPO P&C Metrics prior to the audit conducted and verified that the template that has been used are Version 2.1, and all information filled-in the template are reflecting Kretam Abedon CU.
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	Abedon CU had SOPs for each of the processes and continued to be implemented. Brief versions of the SOPs were displayed at the appropriate locations. Copies of the documented SOPs were presented to the audit team. Generally, it was observed that activities being implemented involved safety and health, environmental, quality, employees, etc.  In general, the practices in the CU had been carried out as per the Plantations / Mill standard operating manuals and procedures (SOP - General) and SOP – Safety and health, SOP corrective action, handling incoming material / product, processing FFB, power and steam generation, quality and efficiency, handling of waste, chemical handling, preventive maintenance, handling CPO & PK, Handling incoming good (store), production planning working, safety & health, document handling responsibility, control of non-conforming materials / product procedure, supply chain certification manual, general chain of custody, RSPO supply chain module, internal audit procedure, RSPO it platform, outsource procedure, and identification & traceability. The documents include all aspects of the operation in the estates and mill, which is from seedlings in nursery to planting of

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
			<p>young palms and plantation upkeep to mill FFB receipt, grading, processing, quality analysis and dispatch of CPO, PK and PKO as well as security of the CU.</p> <p>For the estates, on top of the Head Research Environment Protection Department, sustainability department, technical guidelines such as the SOP – general &amp; SOP – safety &amp; health were also referred. Contents of the manual were disseminated to the workers through morning roll call and trainings. The manual was kept in the administration office for reference.</p> <p>Employment procedures for recruitment, selection, hiring, are documented and verified. For locals, the procedures are in SOP on Recruitment and Selection Procedure. The procedure details out the process of hiring (application form, screening, interview, requisition approval from HR Manager/Estate Manager, medical check-up and issuance of letter of offer). This procedure was confirmed by a Mill Manager at the Kretam Mill CU verified through the worker's personal file. For foreign worker, the employment procedures are provided in Recruitment of foreign worker Procedure dated 1 March 2020. Employment procedures for retirement and termination are available in the local workers' employment contracts and also there is SOP on that. Similarly, foreign workers' contracts also contain provision for mutual termination.</p> <p>The CU also maintained existing documented Standard Operating Procedures (SOPs).</p>
	3.3.2 A mechanism to check consistent implementation of procedures is in place.	YES	<p>Abedon CU had in place the mechanism to check consistent implementation of procedures.</p> <p>The mechanism of ensuring consistent implementation was by:</p> <ul style="list-style-type: none"> <li>• Periodic reporting from estates</li> <li>• On site visits, inspections and discussions with relevant personnel</li> <li>• Assessments and audits like Internal Audits, SEM visits and by RSPO Audits</li> <li>• Consultation with RSPO team &amp; management.</li> </ul>
	3.3.3 Records of monitoring and any actions taken are maintained and available.	YES	<p>Records of monitoring and the actions taken by estates in Abedon CU continued to be maintained. This was to ensure that the established procedures were consistently implemented. There was a system of having routine General Manager visits, Agronomist visit respectively to the estate and other audits by KHB Sustainability Department, to ensure compliance against Company policies and procedures in relation to operations, finance, safety, health and welfare requirements. The Regional Head also performed unscheduled visits to the CUs. Performances are tabled and discussed in the monthly meetings.</p>
3.4 A comprehensive Social and Environmental Impact Assessment	3.4.1 (C) In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of	YES	<p>A Social Impact Assessment (SIA) was prepared accordingly. Abedon CU has established Social Impact Assessment prepared in June/July 2015 and latest updated in Jan 2023. There were two (2) estates and one (1) palm oil mill included in the assessment. The SIA was done by the Sustainability Department. The report was prepared with the participation of the relevant stakeholders, such as Government</p>

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
(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.	any smallholder/outgrower scheme, is documented.		Department and neighbouring villages communities and the assessment has mapped surrounding estate / neighboring. Reviewed SIA documents, among others, include a brief background introduction of the Abedon CU, assessment methodology, social impacts of the mill and estate operations, and management plans on identified impacts for both negative and positive issues. The management has conducted the assessment of impact to determine possible social issues that could be affected by the replanting activity. In summary, the replanting program did not have a negative effect on the workers, and the harvesters who did not want to move to other areas/estates agreed to become field workers.
	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>The SIA will be valid for 5 years and updated every year to reflect and cover any changes in social impact due to adoption of new technology, methodology, new development, changes of law and company procedures as per necessary. Social Impact Assessment (SIA) and its timebound plan were reviewed during the audit. The SIA Report was conducted once in every two years covering Lahad Datu Region (Abedon POM, Kolopis and Tanaki Estate), land use, ethnicity, population and gender distribution, amenities etc. Mitigation plans are identified to mitigate negative impacts. Plans are developed to promote positive impacts. The documented management and monitoring plans have been developed with participation of affected stakeholders. The updated SIA for Abedon Mill has been carried out on Jan 2023 by PIC Mill. There is no significant impact highlighted in the SIA, sighted the assessment has included surrounding outgrower and smallholder who sends their FFB to the mill and Mill workers, as the result SIA Plan has been developed and updated on June 2023. The timebound plan was revised for year 2023.</p> <p>The SIA Report conducted covering Lahad Datu Region (Abedon POM, Kolopis and Tanaki Estate), land use, ethnicity, population and gender distribution, amenities, surrounding estates / neighbour, stakeholders etc. The timebound plan was latest reviewed in July 2023. Based on the report, it was demonstrated that the social management and monitoring plans were developed with participation of affected parties especially their own internal stakeholders (all affected workers). This included getting feedbacks from government organisations, smallholder, neighbouring estates, contractors, suppliers etc. Input from Internal stakeholders can also be via Joint Consultative Committees (JCC), Safety Meeting and Gender Meeting.</p> <p>Based on the Environment Risk Assessment conducted and also Environmental performance management Committee quarterly meeting, the mill had established Environment Action program. Sighted the program been implemented are:</p> <ol style="list-style-type: none"> <li>1. Monitoring checklist for identified areas</li> <li>2. Isolation bund wall at storage area</li> <li>3. Utilize LED lighting</li> </ol>

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
			<p>4.Preventive maintenance for treatment system and monitoring machineries.</p> <p>5.Continuous training program on related SOP</p> <p>For plantation (both estate) had established Environment impact Assessment and action to address the negative impact and also promote the positive one. Quarterly environmental meeting been conducted as mechanism to discuss on the environmental performance. Sighted the program been implemented are</p> <ol style="list-style-type: none"> <li>1.Monitoring chemicals application on the estate operation</li> <li>2.Vegetation maintained along the edges to prevent run off</li> <li>3.Estate operation training.</li> <li>4.Regular checking and monitoring any leakage and defects parts</li> <li>5.Check and monitoring spillage trap</li> <li>6.Introducing biological control to minimize chemical</li> </ol>
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	YES	<p>The social management action plans are being reviewed and updated on an annual basis at Abedon CU. This takes into account inputs from external stakeholder meetings, JCC meetings, OSH Committee meetings, as well as Gender Committee meetings. Among the social issues for management and monitoring were ILO indicator implementation, complaint channel, CLC compound, old wooden worker quarters, etc. The SIA review process had included stakeholders' consultation with regards to social issues. The reviews done had involved respective Managers, Assistants and Sustainability Team with external stakeholders such as from Govt. agencies, neighbouring estates, local communities, suppliers and contractors. Review of the SIA Report for both estate, the social management and monitoring plan were reviewed and updated regularly, with the latest being in July 2023. The review was conducted internally with the participation of affected stakeholders and local communities. The review was done based on feedback from stakeholders during the stakeholders' meeting and fed back to the management. The consultations were recorded and documented, and the monitoring plans were later updated to current practices. Both positive and negative impacts arises were summarized accordingly. All issues since 2017 to present were summarize and updated as of May 2023 according to its current status and implementation.</p>
3.5 A system for managing human	3.5.1 Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are	NO	<p>KHB has developed employment procedures for recruitment, selection, hiring, promotion, retirement, and termination. The procedure was documented and made available to the workers and their representatives where applicable.</p>

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings																																				
resources is in place.	documented and made available to the workers and their representatives where applicable.		<ul style="list-style-type: none"> <li>Recruitment and Selection Procedure</li> <li>Recruitment of Foreign Worker Procedure</li> <li>Foreign Worker Resignation &amp; Termination Procedure</li> </ul> <p>The recruitment process was clearly stated in the procedure where the recruitment was based age, medical fitness and etc. There is no discrimination based on religion, gender, nationality and etc during their recruitment. The recruitment process is based on skills, capabilities, medical fitness necessary and etc. The procedure details out the process of hiring (application form, screening, interview, requisition approval from HR Manager/Estate Manager, medical check-up and issuance of letter of offer). This procedure verified through the worker's personal file. Employment procedures for retirement and termination are available in the local workers' employment contracts as well as an SOP. As for foreign workers, the procedures are in SOP Recruitment of Foreign Workers Procedure. Foreign workers' contracts also contain provision for mutual termination. Retirement procedure, however, is not applicable to foreign workers. However, it was noted that procedure of recruitment for walk-in basis are not available. Hence, a minor non-conformance NEA 03 2023 has been raised under this indicator.</p>																																				
	3.5.2 Employment procedures are implemented, and records are maintained.	YES	<p>Based on the Standard Operating Procedure, sighted clear procedure on walk in process and timeline for the working pass application. In addition, observed also clear procedure or mechanism to ensure zero recruitment fees has been emphasized in the Foreign Worker Policy dated 01/04/2019. Based on interview with sampled new workers engaged, confirmed they are aware of the flowchart walk in job application procedure and all the cost of recruitment fees are bare by the estate management.</p> <p>Based on the files sighted, KHB Abedon CU are able to demonstrate the implementation of the employment procedures, and records are maintained. Records for Malaysian workers include job application form, resume, copies of relevant certificates, NRIC and medical reports. For foreign workers, records include copies of passports, work permit, personal file and medical report. The company maintains records of all appoints and processes leading to the appointments.</p>																																				
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	<p>HIRARC for the non routine and routine activities for mill and estates were adequately covered with details as follows;</p> <table border="1"> <thead> <tr> <th colspan="4">Areas/Activities</th></tr> </thead> <tbody> <tr> <td>1</td><td>Reception Station-Wbridge/Ramp</td><td>9</td><td>Engine Room</td></tr> <tr> <td>2</td><td>Fruit Handling</td><td>10</td><td>Product storage /Despatch</td></tr> <tr> <td>3</td><td>Sterilizer</td><td>11</td><td>Laboratory</td></tr> <tr> <td>4</td><td>Threshing</td><td>12</td><td>Water treatment</td></tr> <tr> <td>5</td><td>Clarification / Oil Room</td><td>13</td><td>Effluent Treatment Pond</td></tr> <tr> <td>6</td><td>Boiler House</td><td>14</td><td>Polishing plant</td></tr> <tr> <td>7</td><td>weighbridge</td><td>15</td><td>workshop</td></tr> <tr> <td>8</td><td>housing</td><td>16</td><td>Pandemic Covid 19</td></tr> </tbody> </table>	Areas/Activities				1	Reception Station-Wbridge/Ramp	9	Engine Room	2	Fruit Handling	10	Product storage /Despatch	3	Sterilizer	11	Laboratory	4	Threshing	12	Water treatment	5	Clarification / Oil Room	13	Effluent Treatment Pond	6	Boiler House	14	Polishing plant	7	weighbridge	15	workshop	8	housing	16	Pandemic Covid 19
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## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.	YES	The organization established and maintain standard operating procedures (Health & safety) consist of 44 written procedures as administrative control on all operations including Planting new seedling, harvester, sprayer, welding, fixing tire and etc. Meanwhile, during site inspection estate and mill workshop, most of the moving part and rotating machinery were installed with machine guarding and properly covered. PPE to reduce noise been provided (ear plug & earmuff) to identified workers as per Noise Risk assessment.
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 programmed for 2023 that covered aspects of the RSPO Principles and Criteria, with regular assessments of training needs were available for all the audited sites. Training Plan was for each operating unit were established. A training need has been established with target dates for the training identified.
	3.7.2 Records of training are maintained, where appropriate on an individual basis.	NO	Records of training had maintained by all sample operating units and details as per below: Overall, all the training records are well maintained except for Abedon Mill. It was found that no evidence of training records for Authorized Entrant and Stand By person for employees who enter confined space on March 2023. Thus NCR RMN 01 has been raised.
	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	Training supply chain certification standard (SCCS) & traceability was conducted in August 2023 for personnel carrying out the tasks critical such as clerk, store keeper, admin office, admin executive, lab assistant, weighbridge operator, auxiliary police (AP), etc to ensure the effective implementation of the Supply Chain Certification Standard (SCCS) was in placed. Training was specific and relevant to the task(s) performed such as documentation, traceability of FFB recording, grading, inspection, etc. Sighted also training for Contractors which has been done in June 2023.

## RSPO PUBLIC SUMMARY

### **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 process certified and uncertified FFB without physically separating them, the inly MB Module is applicable.	NA	Not applicable since CU used Mass Balance Module
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 <sup>rd</sup> party certified supply base.	YES	Abeldon POM decided to maintain the MB model for their supply chain system. Therefore, they are being audited against the general chain of custody requirement for the supply chain as well as Module E - CPO Mills: Mass Balance.
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	YES	As in table 3 & 4 in this report.

## RSPO PUBLIC SUMMARY

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		
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	<p>The mill was observed to have met with registration and reporting requirements for supply chain through the RSPO Palm Trace. The registration information was:</p> <p>Silimpopon POM has registered in IT platform  RSPO membership: 1-0189-15-000-00 (KRETAM HOLDINGS BERHAD)  Register under name: Abedon Oil Mill Sdn Bhd  Country: Malaysia  Member Category: Oil Mil  Program: MB  Issued By : SIRIM QAS International Sdn. Bhd.</p>



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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
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"> <li>• Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements.</li> <li>• Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records).</li> <li>• 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.</li> <li>• The site shall have documented procedures for receiving and processing certified and non-certified FFBs.</li> </ul>	YES	<p>Abeldon POM Organizational, management systems and the operational systems, documented policies and procedures of the organization holding certification, are sufficient and adequately implemented to meet the intent and requirements of the RSPO Supply Chain Certification Standard.</p> <p>Sighted POM has updated and changed the name of documented procedure named RSPO Supply Chain Certification Manual. Among the documented requirements related to Mill Supply Chain definition, purchasing FFB, arrived of FFB, received of FFB processing of FFB, overproduction, product sales, dispatch product, record keeping.</p>

## RSPO PUBLIC SUMMARY

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.6	<p>The site shall have a written procedure to conduct annual internal audit to determine whether the organization;</p> <ul style="list-style-type: none"> <li>Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</li> <li>Effectively implements and maintains the standard requirements within its organization.</li> <li>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 organization shall be able to maintain the internal audit records and reports.</li> </ul>	YES	<p>Procedure to conduct annual internal audit has been established Under title 'internal Audit Procedure'. The purpose of this procedure is to provide guidelines to conduct internal audit for RSPO SCCS &amp; RSPO SCCS &amp; another similar standard.</p> <p>An audit checklist also been established using RSPO Supply Chain Certification Standard to cover all the elements and indicator, sighted latest SCCS Internal Audit report has been carried out on Abedon POM (1/8/23) the Sustainability Coordinator. Coverage of audit sufficient &amp; comprehensive to cater for the new standard. No nonconformity has been raised during the internal audit.</p> <p>Management review has been conducted on 2/8/2023 and has covered input that could affect the management system and also include the output review on improvement in the effectiveness of the SCCS system and its process, customer feedback, process performance and product conformity, status preventive and corrective action, follow up action, changes on management system, recommendation, improvement on management system, and other resources needed.</p>
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>Kretam Abedon had continued to receive certified FFB from own Estate Which is Kolopis and Tanaki and Diversion from Certified CU Sapagaya Estate and Bukit Sekong Estate and Uncertified FFB from Surrounding Smallgrower and Small holder which is 70 suppliers. The validity of the certificate of the supplier has been checked accordingly. Sighted sample FFB consignment note for Kolopis and Tanaki and among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number. Monitoring records titled as "Mass Balance Worksheet - Monthly Input" has recorded the tonnage of certified FFB and its supplying estate. Verified through Abedon POM weighing system called 'Mass Balance Worksheet - Monthly Input and random sample of weighbridge ticket from.</p>

## RSPO PUBLIC SUMMARY

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
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 specification documentation):</p> <ul style="list-style-type: none"> <li>a) The name and address of buyer;</li> <li>b) The name and address of the seller</li> <li>c) The leading or shipment/delivery date;</li> <li>d) The date on which the documents were issued;</li> <li>e) RSPO certificate number;</li> <li>f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations);</li> <li>g) The quantity of the products delivered;</li> <li>h) Any related transport documentation</li> <li>i) A unique identification number</li> </ul>	YES	<p>The procedure in handling of sales and delivery was sighted and found adequate. Sales activities are usually handled by the Sales and Marketing Department (HQ) on behalf of Abedon POM. Abedon POM has established the procedure "handling certified FFB /CPO/PK and non-certified FFB/CPO/PK" Management Units for FFB supplied to the mills unique identification has established to segregate certified FFB from his own estates with outsider crops. Documented procedures related to sales and goods out were sighted and found adequate. Based on verification during the audit, SPOM has delivered certified materials to end buyer.</p>

## RSPO PUBLIC SUMMARY

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> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.</p>	YES	<p>There are 2 outsource company CPO and PK transporter and there is contract document between Abedon POM and the transporters. Sighted in clause no 7(7.1). Transporter may be inspected by third parties appointed by CU if deem necessary. There were explicit procedures for the outsourced process. "outsource procedure – SCCS and inspection was carried out by Lab Supervisor or lab attendant and assisted by weighbridge operator and security as additional effort to ensure no contamination.</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	Abedon POM has outsourced the transportation of certified CPO and certified PK and the contact details were updated.
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	No new contractors were used and will be used in the future for the processing or production of RSPO certified materials.
3.8.12	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	Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up to date.
	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	All records related to RSPO SC were maintained minimum for 2 years.
	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 since CU were used 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	YES	Sales activities are handled by the Sales and Marketing Department (HQ) on behalf of Abedon POM. Personnel updated the RSPO IT platform system upon confirmed contract. Mill receives copy of transaction input to the system on monthly basis based on contract summary (buyer weight being put in). RSPO Records for Oil Mills had been updated on real time basis by relevant personnel and had included the receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK. Their LAK weighing system also being referred for real-time

## RSPO PUBLIC SUMMARY

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	<p>certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c. The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>		transaction details as well as daily/ monthly summary of their material movements (FFB, CPO, PK, others).
3.8.13	<p>Extraction rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	YES	Based on nature of their processing activities, Abedon POM's conversion factor shall be based on their oil extraction rate (OER) and kernel extraction rate (KER). These rates being monitored on daily basis as part of their process performance evaluation and consolidated at month end.
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	YES	
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record</p>	YES	Not applicable since CU used Mass Balance module

## RSPO PUBLIC SUMMARY

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	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.		
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform</p>	YES	<p>Abedon POM has the procedure in handling of sale and delivery was sighted and found adequate. Sales activities are usually handled by the Sales and Marketing Department (HQ) on behalf of Abedon POM. Personnel updated the RSPO IT platform system upon confirmed contract.</p>
3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	YES	<p>Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. Abedon POM has not use RSPO corporate logo as well as trademark logo.</p>

## RSPO PUBLIC SUMMARY

### **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	Abedon CU has a Policy to protect human rights and is contained in the Code of Conduct & Human Rights Policy signed by the CEO, Datuk Freddy Lim Nyuk Sang. The policy frameworks provide for protection for HRD and Whistleblowers and states that no reprisals would be taken against whistleblowers and HRDs. Similarly, the Whistleblowing Policy dated 1 Jun 2020 also aims to protect whistleblowers from reprisals or victimisation. During audit interviews, there is between good understanding among all levels of workforce and local communities of what HRD is and the prohibition against retaliation towards HRDs
	4.1.2 The unit of certification does not instigate violence or use any form of harassment in their operations.	YES	Based on documentation reviewed, interviews conducted, and observations made, there was no evidence of any instigation of violence or use of any form of harassment within the CU as such issues never existed. There is no abusive language or threatening gestures observed during site visit nor reported by workers during interviews. This was also cross-checked with stakeholders during stakeholders' consultation., there is no evidence of instigation of violence, harassment or use of mercenaries or paramilitaries in any of the operations at Kretam Abedon CU.
4.2 There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.	4.2.1 (C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.	YES	The system used by the Abedon CU in resolving disputes exists in the procedure called "Procedure on Complaint & Grievances". This SOP is open to all stakeholders, internal workers, NGO's, Third party etc. The system was open to all aggrieved parties as evidenced by the existence. There is also procedure name 'Whistle blowing Policy' to ensuring anonymity of complainants, community spokespersons and whistleblowers and Code of Conduct & Human Right Policy" ensuring anonymity HRD. All complaints (workers and stakeholders) were to be recorded in the "Grievance/Complaint" forms. "House repair" book was also available for house repair requests. The books were accessible to all aggrieved parties, internal as well as external. An examination of the books showed that all the complaints were from internal stakeholders and related to house repairs. There were no complaints from external stakeholders.
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	YES	Procedures are in place to ensure affected parties understand the Dispute and Resolution Procedures. Verbal explanation is given in easy-to-understand language accompanied by pictorial explanations, and where relevant, flowcharts. If necessary, senior foreign workers who could speak and understand the Bahasa Malaysia act as translators to their other colleagues, especially the newly arrived ones.



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Clause	Indicators	Comply Yes/No	Findings
	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	Abedon CU keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders. It was verified that from records, the grievances and complaints are from internal stakeholders and related to housing defects and repair jobs required. Complainants are aware of the status. An examination of the books showed that all the complaints were house repairs. There were no complaints from external stakeholders. Training for complaints and grievance has been done in June & July 2023, for all workers (Mill) and for external stakeholder during stakeholder meeting.
	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	Berhad conflict resolution mechanism found it include an option for observers as well as the option of a third-party representation. Specifically, it does include the option for complainant access to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. Sighted records of training of this procedure have been communicated to relevant stakeholders. Another procedure for addressing conflicts is in KHB Group's SOP on Free Prior Informed Consent SOP that states that the affected parties to get advice or take anyone e.g., NGO or lawyer as representative during the pre-finalisation of the agreement.
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	Abedon CU is able to demonstrate that contributions to community development have been made based on consultation results with the local communities. This was confirmed during an audit interview with the local communities from Kg Paris 1, 2, 3 and Kg Sungai Tekala. Other contributions to the local community developments based on consultation include villagers' access to free medical treatment at the estate clinic, and job opportunities. Other than that, estates also give contribution to nearby school/ Surrounding villagers and nearby stakeholder. The POM has contributed Bus Running Expenses to workers for transport of workers, transport children to school, contributed rent Canopy for CLC donation to SK Paris. Other contributions to the local community developments based on consultation include villagers' access to free medical treatment at the estate clinic, and job opportunities. Also 30% of workers are from Surrounding villagers (from Kg Paris, Kinabatangan, Bukit Garam, Sukau and Beluran).
4.4 Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.	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 legal or customary use of the land are available.	YES	It has been verified that KHB Abedon CU had land titles for Kolopis Estate were sighted, which was under Abedon Sdn Bhd. The land titles for Tanaki Estate were sighted, which were under Abedon Sdn Bhd. There were four land titles that were transferred from the previous owner in 2020 to Abedon Sdn Bhd.

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
	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 Abedon CU since 2012. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed with villager representatives from Kg Paris 1 and Kg Paris 2 Staff No: #0015 and #LP060129 and phone interviews with pass owner. From the interviews, it can be concluded that there was no evidence of any land dispute at Abedon CU.
	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	
	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	
	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	
	4.4.3 (C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through	YES	
			As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Syarikat Kretam Mill Sdn Bhd CU since 2012. All the related documentation regarding the land acquisition was kept in Kretam Holdings Berhad HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and

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Clause	Indicators	Comply Yes/No	Findings
	participatory mapping involving affected parties (including neighboring communities where applicable, and relevant authorities).		neighboring estate. Hence, there was no map showing the legal, customary, or user right of other users since 2012.
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	YES	This requirement in this indicator does not apply to Abedon CU
	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	
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	YES	
4.5 No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own	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 Abedon CU and land title, there were no new plantings are established on local peoples' land. It has been verified that the land is legitimately owned by Abedon CU since 2012. 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 documented, long-term and two-	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Abedon CU since 2012. The audit team had confirmed that there were no land issues related to previous owners.

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
representative institutions.	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, it has been verified that the land is now legitimately owned by Syarikat Kretam Mill Sdn Bhd CU since 2012. All the related documentation regarding the land acquisition was kept in Kretam Holdings Berhad HQ Office and the copy in the estate 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 reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Syarikat Kretam Mill Sdn Bhd CU since 2012. All the related documentation regarding the land acquisition was kept in Kretam Holdings Berhad HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate.
	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 reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Syarikat Kretam Mill Sdn Bhd CU since 2012. All the related documentation regarding the land acquisition was kept in Kretam Holdings Berhad HQ Office and the copy in the estate 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
	4.5.6 Evidence is available that the communities gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Syarikat Kretam Mill Sdn Bhd CU since 2012. All the related documentation regarding the land acquisition was kept in Kretam Holdings Berhad HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate.
	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	There were no new lands acquired for plantation and mills after 15/11/2018 as verified during this Assessment at Abedon CU. The current operation area including mill and estates as per stated in the land title
4.6 Any 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	The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Procedure in resolving land conflict'. The CU had also developed a SOP - Fair Compensation in order to handle any issues related with compensation. In accordance with the and SOP - Fair Compensation and Land Dispute, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the Kretam Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures. However, it has been noted that there was no negotiation concerning compensation for this CU during the reporting period.
	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	In accordance with the "Procedure in resolving land conflict and SOP - Fair Compensation and Land Dispute, the procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at mill and visited estates.
	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	There were no scheme small holdings at Syarikat Abedon CU. The Fresh Fruit Bunches are supplied from Kretam Holdings owned estates which are certified to RSPO and Outside Smallholder and Smallgrower.

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Clause	Indicators	Comply Yes/No	Findings
	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	There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.
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	The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Procedure in resolving land conflict'. The CU had also developed a SOP - Fair Compensation in order to handle any issues related with compensation. In accordance with the and SOP - Fair Compensation and Land Dispute, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the Kretam Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.
	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 villager representatives from the audit team has also interviewed with villager representatives from Kg Paris 1 and Kg Paris 2 Staff No: #0015 and #LP060129 and phone interviews with pass owner. From the interviews, it can be concluded that there was no evidence of any land dispute at Abedon CU.
	4.7.3 Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	YES	It has been verified that the land is now legitimately owned by Abedon CU since 2012. All the related documentation regarding the land acquisition was kept in Kretam Holdings Berhad HQ Office, Sandakan and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community, and neighboring estate.
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	It has been verified that the land is now legitimately owned by Abedon CU since 2012. All the related documentation regarding the land acquisition was kept in Kretam Holdings Berhad HQ Office, Sandakan and the copy in the estate 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
	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 unresolved conflict through appropriate conflict resolution mechanisms.	YES	It has been concluded that land conflict is not present in the area of the unit of certification.
	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 reqs.	YES	There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations.
	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.	YES	It has been concluded that there was no evidence of conflict or dispute over the land.

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### **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	During the audit, it was verified that the current and past prices for FFB is being displayed at the notice board near the Abedon Palm Oil Mill weighbridge.
	5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	YES	Abedon POM regularly explains the FFB Pricing to Smallholders. The stakeholder information briefing concerned to FFB qualities, FFB grading, calculation payment by MPOB, oil extraction rate (OER). The calculation method of pricing was made known and given to the Smallholders. Field days were organised monthly by the mill to all the small holders from the supplying list.
	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	YES	The price for FFB has been adopted from MPOB Pricing. Thus, all prices are calculated by the MPOB.
	5.1.4 (C) Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.	YES	There is an agreement between FFB outsider suppliers with Abedon POM, the agreement has been signed on Jan 2023. During interview with FFB Supplier above they stated that 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. Besides that, The Suppliers are free to choose their mill.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	YES	Abedon POM has outsourced the transportation of certified CPO and certified PK to 2 outsource company CPO and PK transporter. The contractors have been providing their services for more than 2 years. Their contracts are signed annually, and contain schedule of rates, conditions of contract, event of default, payment terms according to the volume, diesel price and distance. Consultations with contractors confirmed that they understood the salient points in the agreement, namely contract duration, rate of payment, their obligations under the contract, etc. They also confirmed that the contracts entered into are valid, fair and transparent as the terms of payment are being negotiated upon prior to signing. The contract with suppliers were drafted in the English language, which is understood by the suppliers as verified during interviews.



## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
	5.1.6 (C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	YES	Interviews conducted with contractors and suppliers' representatives confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 15-30 days of invoice issuance.
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis (this can be government).	YES	Weighing Equipment in Abedon CU has been calibrated by yearly basis using accredited weighing company 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	The unit of certification supports the Independent Smallholders through the training conducted on awareness on RSPO. KHB 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.
	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	Grievances mechanism for smallholders or growers which are supplied FFB to the mill was established and sighted training and letter to FFB supplier has been given by CU to provide details related to payment and complaint channelled. It was noted the Kretam Abedon POM had conducted meeting with FFB Suppliers during Stakeholder Meeting in July 2023 regarding grievance mechanism for smallholders. The Minute of meeting "Stakeholder Meeting" with the said FFB supplier was verified by auditor during the audit. The meeting was attended by all FFB supplier Supplier, Govt Agency, Villagers and chaired by Mill Manager. As of todate, during interview with smallholders and growers, they are satisfied with price and no issues with Abedon POM and in case they want to complaint they know how to channel their grievance and complaints.
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	Kretam Holdings Berhad (KHB) 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. Sighted that latest Stakeholder meeting conducted in July 2023 to consults with interested smallholders including women or other partners in their supply base to assess their needs for support to improve their livelihoods and to promote on RSPO certification. However, the Growers and villagers were not in favor of the implementation due to high cost.
	5.2.2 The unit of certification develops and implements smallholder support program to improve smallholder livelihood and build their capacity to enhance productivity,	YES	Kretam Holdings Berhad (KHB) supports Independent Smallholders with certification, develops and implements smallholder support program to improve smallholder livelihood and build their capacity to enhance productivity, quality, organizational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) by collaboration with Wild Asia Smallholder Scheme,

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Clause	Indicators	Comply Yes/No	Findings
	quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).		Sighted that latest Stakeholder meeting in July 2023 to consults with interested smallholders including women or other partners in their supply base to assess their needs for support to improve their livelihoods and to promote on RSPO certification. However, the Growers and villagers were not in favor of the implementation due to high cost.
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	YES	Based on the latest Stakeholder meeting, it was noted that the Growers and villagers were not in favor of the implementation due to high cost. Abedon CU has taken initiative to promote legality of FFB production by ask the collection center to provide details of their FFB Supplier Land Title and MPOB Licenses.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	YES	There was no Scheme Smallholder available at Abedon CU. Thus, this indicator was not applicable.
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	YES	Currently KHB has created a system to trace their stakeholder around their estates. Kretam Holdings Berhad (KHB) have their own report on the progress of the smallholder support program.

### **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	KHB has implemented the Code of Conduct & Human Rights Policy and Social Policy. The policy was be guided by the commitments to respect human right were stated promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of race, nationality, religion, or gender, and practice no contract substitution. KHB according to the statement, also will facilitate opportunities for advancement for their employees, especially women by removing barriers to progress and respecting reproductive and maternal rights. The human rights and social policy were communicated during muster briefing and placed publicly on the notice board at housing area and office. It is also being explained during the induction course for the newly arrived 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	YES	Based on documentation reviewed such as employment contracts and letters of offer, pay slips, allocation of housing at the worker quarters and audit interviews, there is no evidence that local and foreign workers, women and local communities have been discriminated against. Interviews conducted with sampled 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. Workers' pay slips were also

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Clause	Indicators	Comply Yes/No	Findings
	workers.		sampled which showed that workers receive the same amount of daily rate of RM57.69 per day for the same work irrespective of gender, age or nationality. Sampled were the employment contracts and pay slips of the following workers, same as per indicator 6.2.1 and 6.2.2.
	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	<p>KHB Abedon CU has developed employment procedures for recruitment, selection, hiring, promotion, retirement, and termination. The procedure was documented and made available to the workers and their representatives where applicable i.e., Recruitment and Selection Procedure, Recruitment of Foreign Worker Procedure, and Foreign Worker Resignation &amp; Termination Procedure. The procedures provide clear flowcharts from recruitment, retirement until termination. The company will ensure all the workers recruited will be treated equally without discrimination based on nationalities, caste, religion and etc. Medical fitness will be checked prior to work to ensure fitness to the work.</p> <p>Based on review of employment contracts and payslips, job applications and relevant certificates, as well as training and assessment records, Abedon CU was able to demonstrate that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities, and medical fitness necessary for the jobs available. Reviewed during the audit were records of the following workers which showed submission of application form, relevant certificates, interview, medical check-up report and issuance of letter of job offer.</p>
	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	Based on review of records at the estate's clinic, interviews with the Estate's Dresser, female workers and Gender Committee, there is no evidence of discriminatory pregnancy tests being carried out within Abedon CU. Interviews conducted with them noted that pregnancy testing was conducted on a fixed schedule (every quarter) for worker's handling chemical such as Sprayer and Manurer with their consent. During interview with female workers, they are aware that the test was necessary for them to be removed from handling chemical if found pregnant. Evident "Persetujuan dan Makluman Ujian UPT (Kehamilan)" issued by management and sign agreed by workers.
	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.	NO	<p>Gender committee was established in Abedon POM and all estates. Meeting was conducted and seen the last meeting minutes. Among the input discussion in the minutes are complaints and grievance, raise awareness, identify and address issues of concern. There was no issue related to sexual harassment or violence reported as seen in the meeting minute. Besides, WhatsApp group was established as an alternative method to monitor if there is issue. confirmed that no case of sexual harassment and violence reported.</p> <p>Based on the interview with the GC representative and verification of the minutes of the GC meeting, the gender committee's function was found to be very limited and focused on the awareness of sexual and physical harassment. It was also revealed that the</p>

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Clause	Indicators	Comply Yes/No	Findings
			committee did not fully comprehend the main goals of the committee's formation. The assessment team confirmed that there is no specific agenda discussed. The GC meeting is more like a training platform. Issues concerns about the assistance or contributions to single moms, assistance and support for older female workers, assistance for widowers, as well as their retirement plan. These concerns were not highlighted at the GC meeting. The findings showed that the role of the Gender Committee in practice does not reflect the role defined by Indicator 6.1.5, which includes to identifying and addressing issues of concern as well as opportunities and improvements for women. Moreover, there is no dedicated budget was provided to the committee to execute the opportunities and improvements for women. <i>Therefore, Major NCR MZK 01 2023 was raised.</i>
	6.1.6 There is evidence of equal pay for the same work scope.	YES	Evidence is available that all workers (male/female/foreign/local) are getting the same pay for the same work scope. This is based on reviewing the terms in the employment contracts and pay slips. The employment contracts and payslips demonstrate that workers receive equal pay per day for the same scope of 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	The employment contract is drafted according to the Sabah Labor Ordinance Cap.67. Both local and foreign employment adopt the same contract. As Sabah State has not recognized the Malaysian National Union for Plantation Workers, no collective agreements are in place. At the estates, the piece rate pricing is published on notice board. Sample of workers' employment contract were reviewed to confirm contracts are in Bahasa Malaysia. Bahasa Malaysia language is deemed appropriate and sufficient as generally the workers of the certified units are either local, Indonesian or Philippines who understand Bahasa Malaysia. Furthermore, as stated in the employment contract, it is the responsibility of the company to explain the terms of employment and the company regulations before the workers sign the contracts. In general, the workers understood the basic employment terms. Among sample worker's contract agreements and documentation of pay and conditions were verified and checked:
	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	Contracts and conditions of employment are contained in employment contracts signed between the workers and Mill/Estates representatives. The employment contracts sampled were prepared in Bahasa Indonesia or in dual- language, namely English and the language commonly used in the worker's country of origin. Review of the employment contracts show that the terms are following the provisions of the Sabah Labour Ordinance. It stipulates terms of conditions of service such as position, period of employment, place of work, notice of termination, types of work, salary payable, working hours, annual leave, sick leave and public holidays, medical, accommodation, SOCSO, transportation, mutual termination of contract, etc. The pay slip is the document that gives accurate information on compensation for all work performed. It contains the following information: employee name, month of pay, pay description such as number of working days in that particular month, overtime, absent if any, daily or piece-rated wages,

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
			deductions for SOCSO, EIS, KSWP, total income for the month, total deductions and 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 labour requirements.	YES	<p>The employment contract is drafted according to the Sabah Labor Ordinance Cap.67. Both local and foreign employment adopt the same contract. As Sabah State has not recognized the Malaysian National Union for Plantation Workers, no collective agreements are in place. At the estates, the piece rate pricing is published on notice board. There is evidence of legal compliance as per contract agreement such as regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. The working hours as per contract agreement were, working hours at 48 hours per week. For overtime, it has been mutually agreed upon between the management and workers and met the legal requirements. Overtime will be offered when there is additional job and no discrimination observed.</p> <p>Based on interview sampled female workers (especially mother), medical assistant, and verification of payslip, confirmed that workers with medical certificates are given a paid medical leave, and female workers are given 2 months paid maternity leave. There is no evidence of termination, and so compliance with reasons for dismissal and period of notice could not be verified during this audit.</p> <p>Samples of payslips were sighted and verified that all sampled workers as per evidence under indicator 6.2.1 are being paid in accordance with the requirements stipulated under the Minimum Wages Order 2022 which is RM1,500. The unproductive or daily target was not achieved by workers, the estate management already carried out mechanism such as substitute the work and counselling to the workers. The managements always ensure that workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).</p>
	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	<p>The unit of certification provided adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards. For workers with family, each will be given a house while for single workers, it will be given shared house of 2 or 3 people per house. Other amenities such as community hall, place of worship sport facilities is provided. Government schools and CLC are available within or near by the estate complex while crèche is made available in the estate. See the Budget for housing repairs, sanitation, garden upkeep and CAPEX &amp; OPEX from all operating units.</p> <p>Abedon CU were able to demonstrate workers' access to adequate, sufficient, and affordable food by having sundry shops and canteen at Mill compound. At linesites, they have their own sundry shop, which sells daily necessities such as rice, flour, eggs, sugar, milk, cooking oil, frozen food, beverages, toiletries, etc. Site visit made to sundry shop during the audit found that the price of each item is clearly tagged, and prices are monitored by comparing the prices with those sold outside the estate. During interviews with workers, they confirmed that the items sold in the shops are reasonably priced, and</p>

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings												
			that they always have adequate and sufficient access to it.												
	6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	YES	All units within KHB Abedon CU have their own canteen/grocery store which sells basic 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. Workers interviewed informed us that they purchase items from these stores, and can either pay in cash, or on credit.												
	<p>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.</p> <p>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:</p> <ul style="list-style-type: none"><li>• An assessment is conducted to determine prevailing wages and in-kind benefits already being provided to workers.</li><li>• There is annual progress on the implementation of living wages</li><li>• 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.</li><li>• 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</li></ul> <p>Until such time where the Malaysian version of “decent living wage” has been endorsed by RSPO and implemented by the unit of cert., the Malaysian minimum wage has to be paid.</p>	YES	<p>Sampled payslips at Abedon CU, there is evidence that daily rated workers receive at least minimum wages of RM 57.69 per day. For piece-rated workers, so long as they are able to achieve daily target, they too receive RM 1,500.00 and above per month. Abedon CU has conducted its own calculation of prevailing wages as instructed in the procedural notes. The prevailing wages and in-kind benefits considered housing (building, furnishing, household equipment, electricity and water), healthcare, general benefits (transport, sports, CLC). Based on the review of the calculation formula, it was verified that the calculation of prevailing wages is fair and reasonable. The breakdown of the prevailing wages calculation as follows:</p> <table><tr><th>Total Value of Prevailing Wage</th><th>Local Worker (RM)</th><th>Foreign worker (RM)</th></tr><tr><td>Kolopis Estate</td><td>2107.58</td><td>2024.79</td></tr><tr><td>Tanaki Estate</td><td>1898.48</td><td>2111.99</td></tr><tr><td>Abedon Mill</td><td>2652.32</td><td>2652.32</td></tr></table>	Total Value of Prevailing Wage	Local Worker (RM)	Foreign worker (RM)	Kolopis Estate	2107.58	2024.79	Tanaki Estate	1898.48	2111.99	Abedon Mill	2652.32	2652.32
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Abedon Mill	2652.32	2652.32													

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
	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	Employment contracts detailing payments and conditions of employment available to the permanent workers employed as per samples sighted in indicator 6.2.1 above. No casual, temporary and day labour employed within all operating units within Abedon CU.
6.3 The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.	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 published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) was available in the Code of Conduct & Human Rights Policy and Social Policy was publicly available on the notice board. The JCC implemented for the employees to speak freely, and the meeting will be conducted once every 3 months. Interviews with sampled 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 is no trade union at Abedon CU, but there is a Joint Consultative Committee (JCC) comprising workers and management representatives. Minutes of meeting between the workers' representatives and management are being documented in Bahasa Malaysia and were sighted during the audit. Sighted were updated JCC's Organizational Chart for 2023 which comprises representatives from employees and employer. Sighted among issues discussed was a request by worker's representatives to repair diesel storage store as concern to ensure no workers store diesel at their home. It was noted that the issue has been solved accordingly.
	6.3.3 Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers.	YES	Workers are free to elect their own representatives to sit in the JCC as sighted at Kolopis and Tanaki Estates. Also sighted updated organizational chart comprises of nominated employer representatives for year 2023 and official appointment letter issued by management. Interviews conducted with workers confirmed that the workers' representatives were elected by the workers themselves by voting the most reliable candidate during their morning muster.
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	A formal policy for the protection of children was available in KHB Social Policy. The Policy states that KHB Group will ensure that NO child (a person under the age of 15 years) or young person (who has attained the age of 15 years but has not attained the age of 18 years) shall be, or be required or permitted to be, engaged in any employment other than those allowed by the laws. The Policy also stated that schools should encourage and motivate children to attend school, parents to be advised and warned verbally on the spot not to allow children to assist them, and the child to be sent home or to an appropriate child-care facility. Prohibition of child labour is also included in contracts agreements with third parties. The Policy too was communicated directly during various meetings with both internal and external stakeholders of the CU.

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Clause	Indicators	Comply Yes/No	Findings
	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	Based on documentation review (master checkroll, personal files containing copies of passport, <i>Kartu Tanda Penduduk</i> for Indonesian (KTP) or Malaysian IC), interviews conducted and observations in the field, all employees were above the age of 18 when they commenced work at Abedon CU. There also have a documented age screening verification procedure in the Recruitment and Selection procedure. Evidence is available that minimum age requirements are met. Documented age screening procedure is available from copies of passport and Malaysian NRIC, and copies of Indonesian workers' identity card known as KTP.
	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 Abedon CU employ any young persons. This was further verified by examining the master lists of each operating unit where details of the workers' IC numbers 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	Based on records of stakeholder meetings, JCC meeting, worker interviews, evidence is available that the KHB Group Social Policy signed by its Chief Executive Officer by Chief Executive Officer dated 1 July 2022 contains a provision against child labour and was communicated to its external stakeholders during stakeholder's consultation and to all levels of workforce. The policy too was thoroughly explained to third parties' suppliers during signing of the contract agreement and to all relevant key personnel.
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	KHB have implemented Sexual Harassment Policy. The policy guidelines emphasize that sexual harassment is a threat to basic human rights and offenders will be punished accordingly, including termination from work. The interview session was conducted with sampled local and foreign workers from Indonesian and Philippines, confirmed all workers were aware and understood on the policy implementation and the policies was communicated during muster briefing and placed publicly in the notice board at housing area and office. It is also being explained during the induction course for the newly arrived workers. KHB Abedon CU has formed a Gender Committee which is responsible for organizing relevant activities and programs. The sexual policy and flowchart for handling social issues have been explained to all levels 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	KHB Abedon CU has developed Social Policy where provides protection of reproductive rights of all, especially of women. The Labour Standard specifies that the company recognizes the rights of employees to reproduction and reproductive health, including the right to make decisions on reproduction. Based on interviews with the sampled female workers, there is evidence that this standard is being implemented where female workers are entitled to 60 days paid maternity leave, and pregnant women are given light work to



## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
			do. During interview with sampled female workers, they really understood their reproductive right and managed to expose their awareness.
	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	Abedon CU has demonstrated that the needs of new mothers have been assessed and identified in a consultative way. Consultative assessments were performed by EHA from antenatal to post-natal to identify the needs of the female employees. The monitoring was continuous up until the baby is 24 months old or has stopped breastfeeding.
	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 system used by the Abedon CU in resolving disputes exists in the procedure called "Procedure on Complaint & Grievances". This SOP is open to all stakeholders, internal workers, NGO's, Third party etc. The system was open to all aggrieved parties as evidenced by the existence. There is also procedure name 'Whistle blowing Policy' to ensuring anonymity of complainants, community spokespersons and whistleblowers and Code of Conduct & Human Right Policy" ensuring anonymity HRD. All complaints (workers and stakeholders) were to be recorded in the "Grievance/Complaint" forms. "House repair" book was also available for house repair requests. The books were accessible to all aggrieved parties, internal as well as external. An examination of the books showed that all the complaints were from internal stakeholders and related to house repairs. There were no complaints from external stakeholders. The CU maintained affirms that its dispute system is open to any affected parties. Relevant policy and procedures were observed maintained available for sighted. Anonymity of complainants and whistle blowers will not be revealed to third parties were requested as explained in the job description and the employment contract.
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"> <li>• Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes)</li> <li>• Charging the workers for recruitment fees</li> <li>• Contract substitution</li> <li>• Involuntary overtime</li> <li>• Lack of freedom of workers to resign</li> <li>• Penalty to the workers for termination of employment</li> </ul>	YES	Evidence is available that all workers have entered into their respective employment voluntarily. This is also in tandem with the Company's Foreign Worker Policy which states among other things, that foreign workers should enter into employment voluntarily and freely, without the threat of a penalty, debt bondage, withholding of wages, no charging the workers for recruitment fees, and no discrimination. Interviews conducted with the workers confirmed that the above policy is being implemented within the Abedon CU.

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
	<ul style="list-style-type: none"> <li>Debt bondage</li> <li>Withholding of wages</li> </ul>		
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.	YES	<p>The specific Foreign Worker Policy is available and procedures for migrant workers are contained in Recruitment of Foreign Worker Procedure. This Policy states among other things, that the company shall ensure that the foreign workers are properly insured and legalised. Foreign workers should enter into employment voluntarily and freely terminate without any penalty. The policy stated that the company committed to:</p> <ul style="list-style-type: none"> <li>No Debt bondage</li> <li>No Withholding of wages</li> <li>No charging the workers for recruitment fees</li> <li>No discrimination</li> <li>No contract substitution</li> <li>No documents retention</li> </ul> <p>Additionally, there is a procedure established known as "Recruitment of Foreign Workers" which serves as a guide prior hiring foreign workers.</p>
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	<p>Estate(s) and Mill Managers were appointed as responsible person(s) for safety and health issues and also chairman for OSH Committee. All identified Executives were officially given a letter for such an appointment. Records of regular meetings between the responsible person and workers to discuss health and safety have been verified to the satisfactory maintained. The Occupational Safety Health (OSH) Committee has been established together. The OSH committee organization chart for 2023 was available. The Estate/Mill Manager is the chairman. OSH Committee meetings confirmed that among the agenda discussed, included the following:</p> <ul style="list-style-type: none"> <li>Passing of previous minutes</li> <li>arising matters.</li> <li>Proposed agenda</li> <li>Accident report (Monthly Data of Mill/Estate Safety Performance)</li> <li>Workplace inspection available</li> <li>Safety report and programme</li> </ul>
	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	YES	Accident and emergency procedures were available in adherence to the Kertam Holdings Berhad Group, Safety and Health SOP.

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Clause	Indicators	Comply Yes/No	Findings																															
	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.		<p>For accident cases had required reporting accordance to procedure as per table below:</p> <table><tr><th>Estate</th><th>2023 as at July</th></tr><tr><td>Kolopis Estate</td><td>2 – less 4 LTI days</td></tr><tr><td>Tanaki Estate</td><td>0</td></tr><tr><td>Kretam Mill</td><td>0</td></tr></table> <p>For fire drill had been conducted as per table below:</p> <table><tr><th>Estate</th><th>Date</th></tr><tr><td>Kolopis Estate</td><td>12.08.2023</td></tr><tr><td>Tanaki Estate</td><td>9.8.2023</td></tr><tr><td>Abedon Oil Mill</td><td>02.08.2023</td></tr></table> <p>First aider had been trained by St John Ambulance Malaysia. Sighted the assigned First aider are:</p> <table><tr><th>Mill/Estate</th><th>Name 1<sup>st</sup> Aider</th><th>Validity</th></tr><tr><td rowspan="2">Kolopis Estate</td><td>Theresa Johanes</td><td rowspan="2">17/6/2025</td></tr><tr><td>Azrizam Effendy</td></tr><tr><td rowspan="2">Tanaki Estate</td><td>Hazlan Bin Murah</td><td>18/3/2025</td></tr><tr><td>Badaniah Rachman</td><td>4/12/2024</td></tr><tr><td>Abedon POM</td><td>Abdillah Bin Ambotuo</td><td>18/3/2025</td></tr></table> <p>First Aid boxes were available at work operations in the field in all estates and mill. This has been confirmed by site inspection at weeding operation, manuring operation, harvesting operation, workshop, chemical &amp; fertilizers store for all estates. Furthermore, the first aid kit sighted with completed contents and no medication with expired date. The stock of first aid box is regularly checked and refill, when necessary, by Dresser.</p>	Estate	2023 as at July	Kolopis Estate	2 – less 4 LTI days	Tanaki Estate	0	Kretam Mill	0	Estate	Date	Kolopis Estate	12.08.2023	Tanaki Estate	9.8.2023	Abedon Oil Mill	02.08.2023	Mill/Estate	Name 1 <sup>st</sup> Aider	Validity	Kolopis Estate	Theresa Johanes	17/6/2025	Azrizam Effendy	Tanaki Estate	Hazlan Bin Murah	18/3/2025	Badaniah Rachman	4/12/2024	Abedon POM	Abdillah Bin Ambotuo	18/3/2025
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	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	YES	<p>All Training and Briefing on the operations were provided for workers to educate them on safe working practices to ensure applicable precautions are adhered to. During site visit at all estates and mill all PPE has been provided free of charge and was sighted all workers wearing appropriate PPE such as:</p> <ul style="list-style-type: none"><li>harvester: gloves, google, wellington boots &amp; safety helmet</li><li>sprayer: nitrile gloves, google, wellington boots, safety helmet, and apron</li><li>Mill operator – Safety boots, ear muff, safety vest, helmet, cotton glove</li><li>Water treatment Plant Operator - Safety boots, ear muff, safety vest, helmet, cotton glove, dust mask.</li></ul> <p>Staff and workers such as the storekeepers, harvesters and sprayers were continuously trained and random interviews conducted showed that they had understood the hazards</p>																															

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Clause	Indicators	Comply Yes/No	Findings
	clothing.		involved and the usage and handling of chemicals in a safe manner. Appropriate PPE were given to employees of the estate and mill visited. All the PPE is provided free of charge to all workers at the place of work to cover all potentially hazardous operations. During site at spraying activities, manuring activities, harvesting activities and LF collection, they were seen to wearing PPE such as face masks respirators, goggles, rubber boots, nitrile gloves, apron and hard hat, to cover all potentially hazardous operations. Sanitation facilities for those applying pesticides was available near the chemical store area, after completed spraying activities, the workers will change out of PPE, wash and put on their personal clothing at the area. Meanwhile, during site inspection estate and mill workshop, most of the moving part and rotating machinery were installed with machine guarding and properly covered. Noted also the set of oxygen and acetylene cylinders in the workshop available with "flash back arrestors". For all estate, during site visit at chemical and premix area stores, sanitation facilities for sprayer and manuring operator were available for workers washing the PPE and clothes. Based on the HIRARC carried out at the estates, the PPE types for the various activities were identified and issued by all estate and been recorded inside form 'Rekod Pemberian PPE'. Sanitation facilities for those applying pesticides were available near the chemical store area, after completed spraying activities, the workers will change out of PPE, wash and put on their personal clothing at the area. Meanwhile, during site inspection estate and mill workshop, most of the moving part and rotating machinery were installed with machine guarding and properly covered. PPE to reduce noise has been provided (ear plug & earmuff) to identified workers as per Noise Risk assessment.
	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.	NO	Kretam Holding Berhad - Abedon CU provides medical care to Estate & POM workers with Estate Clinic established within the premises. Cases requiring higher attention of medical care are referred to Lahad Datu Hospital. All the workers both local and foreign, estate and mill are covered by SOCSO, verified through 'Jadual Caruman Bulanan'. Based on record at AOM, 3 case related to Permanent Threshold shift and High Frequency Most Likely Due to NIHL for workers diagnose, however no evidence mill had claim on the medical care with SOCSO. Hence Minor NCR RMN 02 been raised.
	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 ManDay MC.) This is summarized officially in the JKKP 8. Records are kept for a minimum of 10 years in the office. Summary for the year is described in the JKKP 8 as a mandatory requirement for submission to DOSH by Jan of the subsequent year. Cases if any are reviewed during safety meetings.

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### **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 Integrated Pest Management (IPM) techniques.	7.1.1 (C) IPM plans are implemented and monitored to ensure effective pest control.	YES	<p>KHB Abedon CU had established and documented a common IPM plan which was reviewed yearly for 2 Estates Kolopis and Tanaki. The Integrated Pest Management had been implemented in Kretam Holding Berhad Group as part of compliance to the RSPO, ISCC &amp; MSPO P&amp;C requirements. The Kretam Holding Berhad group also has an Environment Policy and Sustainable Policy to advocate issues related to good agricultural practices and environment protections. Every plantation region had their IPM plan and addressed to the individual estates. The estates had in place documented the IPM plan which covered monitoring of pest, control of pest population levels at below threshold levels by using cultural, biological, physical/mechanical and use of pesticides. The objectives of this IPM Plan includes:</p> <ol style="list-style-type: none"> <li>Identifying and monitoring of all pests found in the estates periodically.</li> <li>Overcoming the pest outbreak, controlling and promoting positive actions for prevention.</li> <li>To further enhance bilateral relationship and goodwill between the estate management and its' existing neighbouring estates regarding pest control and prevention.</li> </ol> <p>The plan was implemented by all 2 Estates. It covered</p> <ul style="list-style-type: none"> <li>Definition of IPM and Pests,</li> <li>Implementation &amp; Monitoring of IPM</li> <li>Biological Control</li> <li>Cultural Control</li> <li>Mechanical &amp; Physical Control</li> <li>Chemical Control and</li> <li>IPM Programs</li> </ul> <p>The IPM program among others includes pest management of rats, bagworms, nettle caterpillars, rhinoceros beetles and ganoderma. For bagworm control the program includes the planting of beneficial plants such as <i>Cassia cobanensis</i>, <i>Antigonon leptopus</i> and <i>Turnera subulata</i> and for Rhinoceros beetles is by Pheromone Trap.</p> <p>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.</p> <p>The estates carried out census on rat damage and diseases like Ganoderma. Rat baiting was by census and done when damage was 5%.</p>
	7.1.2 Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and	YES	<p>There was no evidence that species referenced in the Global Invasive Species Database and CABI.org are to be used in managed areas, as per site visited and as per the stakeholder consultation with relevant workers.</p>

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Clause	Indicators	Comply Yes/No	Findings																																				
	monitor their spread are implemented.																																						
	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	KHB Abedon CU had 2 policies on Zero Buring a main policy and sub policy. They were Environmental Policy of Kretam Holding Berhad Group and Zero Burning Policy of Kretam Holdings Berhad As advocated, all 2 estates had practised Zero burning and there was no evidence on use of fire for any purpose inclusive of for pest control.																																				
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	<div>Justification of all pesticides used had been documented. The use of selective products that are specific to the targeted pest, weed or disease had been defined in Planting Manual and SOP. The Manual and SOP had included a chemical register list which indicated the purpose of usage (intended target), hazards signage, trade and generic names. All the Estates had maintained chemical registers and were updated periodically.</div> <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>II</td></tr><tr><td>2</td><td>Sodium chlorate</td><td>III</td><td>7</td><td>Triclopyr butoxy 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> <div>The justification of agrochemicals use is available in the Planting Manual &amp; SOP:</div>		Chemical name	Class		Chemical name	Class	1	Glyphosate isopropylamine	III	6	Cypermethrin	II	2	Sodium chlorate	III	7	Triclopyr butoxy 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
	Chemical name	Class		Chemical name	Class																																		
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	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	Pesticides were used only when justified and as programmed. Records of pesticides used by area, quantity used, hectares applied, LD 50 and Ai/Ha were made available to auditors. Records were maintained in store issue chits, bin cards, program sheets, field cost books and progress reports.																																				
	7.2.3 (C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.	YES	<div>The KHB Abedon CU continued to apply pesticides by proven methods that minimise risk and impacts. Application of pesticides was based on and guided by the following documents: a) CHRA b) MSDS/SDS supplied by the manufacturer c) Planting Manual d) Safe work procedure Manual</div> <div>As part of the IPM plans, the quantity of pesticides required for various field conditions are documented and justified in Kretam Holding Berhad's Planting Manual in the chapters Weed Control &amp; Selective Weeding and Calibration. The implementation in the field was consistent with the Planting Manual Sections and IPM Plan. In the implementation of the IPM plans the following practices were adopted by KHB Abedon CU.</div>																																				

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
	7.2.4 There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.	YES	There was no evidence of prophylactic use of pesticides in KHB Abedon CU except in immature and young fields, where prophylactic spraying using diluted cypermethrin are still practised for the Pest and Diseases management such as control of Rhinoceros Beetle as per SOP.
	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	During the audit, it was noted that KHB Abedon CU had not use chemicals categorized as World Health Organization (WHO) type 1A or 1B or listed by the Stockholm or Rotterdam Conventions. Except for Amine and Cypermethin which were Class II chemicals, all others were of Class III & IV. Paraquat had not be used since July 2017 and was replaced by a systemic herbicide and glufosinate ammonium. All the 2 estates visited had maintained chemical registers for chemicals used and were updated on Kolopis Estate in May 2023 and, Tanaki Estate in Apr 2023.
	7.2.5a Judgment of the threat and verify why this is a major threat.	YES	As mentioned above in 7.2.5 of this check lists and based on audit findings, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat had not been used. Hence, the need for a judgement of the threat assessment does not apply to the KHB Abedon CU.
	7.2.5b Why there is no other alternative which can be used.		
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.		
	7.2.5d What is the process to limit the negative impacts of the application.		
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.		
	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	Records showed that pesticides were handled, used and applied by trained persons and as per the MSDS/SDS of the pesticide, Kretam Holdings Berhad SOPs on Safety & Health. The staffs and workers such as the storekeepers, sprayers, fertilizer, and rat bait workers were trained, and they had understood the hazards involved and how the chemicals should be used in a safe manner. The estates had a SOP for use of PPE during work. All workers involved in pesticide application were provided with appropriate PPE and replaced when damaged. The estates had a SOP for handling of chemical/pesticide management. The employees involved in the chemical handling such as the storekeepers, sprayers, fertilizer and rat bait workers were trained in chemical handling training, and they understood the hazards of the chemicals and how the chemicals should be used in a safe manner. The trade and generic names of the chemicals were made known to them through the SDS training. It was also noted that SDS are available at chemical and fertilizers during the audit.

## RSPO PUBLIC SUMMARY

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 KHB Abedon 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. The stores in estate and mill were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. During site visit in the estates i.e., chemical and fertilizer store, sighted relevant SDS were displayed. Adequate safety signage has been placed 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 onto 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	The organization established and maintained Standard operating Procedure 'Empty Container Rinsing'. Sighted during site visit at both estates found that the management of empty pesticide container (after triple rinsing) are properly disposed by Legenda Bumimas Sdn Bhd and also been reuse for spraying activities.
	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 visited estates and there was no evidence to show that any had been carried out.
	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 has been conducted. The medical surveillance was carried out by OHD from Klinik Mansor Sdn Bhd. Report indicated all employees were reported to be fit to handle chemicals.
	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	YES	The organization had a Social Policy and SOP which stated that no work with pesticides shall be undertaken by pregnant or breast-feeding women. Identification of pregnancy was done by the HA based on interview with their women workers on the last menstrual period dates. This interview was done during the 6-month interval medical check-up. Pregnancy test was carried on doubtful cases. Monthly medical check-up for women sprayer was also being carried out by VMO. There was no evidence that the work with pesticides was undertaken by pregnant or



## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
	alternative equivalent work.		breast-feeding women.
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 plans to avoid or reduce pollution have been documented and implemented. Procedures and guidelines were used to guide the waste disposal activities and to reduce pollution in the routine operation. In the estate and mill, the waste management program and plan are incorporated with environmental impact aspect assessments. The assessment seen effectively covers mature maintenance, FFB collection, workshop, schedule waste / chemical / fertilizer store and etc. The waste disposed was seen only household and food waste and disposed via landfill. As for the line-site cleaning, it scheduled on weekly basis by Hospital Assistant.
	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	YES	Procedures and guidelines were used to guide the waste disposal activities and to reduce pollution in the routine operation. In the waste management plan, the documentation and identification of all waste product such as scheduled wastes, domestic wastes, clinical wastes, recyclable wastes such as metal, tins, plastics, bottles, mill wastes and polluting material e.g., EFB and POME.
	7.3.3 The unit of certification does not use open fire for waste disposal.	YES	There was no evidence of fire has been used for waste disposal. All the domestic waste been collected and disposed inside landfill.
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	KHB Abedon CU continued to implement the good agriculture practices as per Planting Manual (July 2015) to ensure optimal and sustained yield and complied with recommendations for the application of the fertilizer in Manuring – Mature Palms, EFB and POME Application. All the Estates in KHB Abedon CU continued to implement the good agriculture practices to maintain long-term soil fertility by annual application of fertilizers based on periodic foliar and soil analysis, biomass retention (pruned fronds left to decompose in the fields) and some EFB application. Fertilizer application program was monitored using program sheets, bin cards, Field Cost book and Fertilizer Quality Assessment by third party service provider.
	7.4.2 Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.	YES	Fertilizer applications, which was of paramount importance for maintenance of soil fertility, were carried out based on the recommendation made by the agronomist from third party service provider. Annual fertilizer recommendations were made based on annual foliar sampling done and at the same time, soil sampling was carried out and the recommendation by the Agronomist were also available during the inspection and the application of fertilizers had been carried out as recommended and scheduled.
	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	All 2 Estates continued to have a nutrient recycling strategy in place. Palm fronds were stacked in the fields to decompose and EFB applied. EFB was applied at 40 tons /Ha/year in single layers in plots between palms. Records of application and maps were reviewed by the audit team.
	7.4.4 Records of fertiliser inputs are maintained.	YES	KHB Abedon CU continued to monitor their fertilizer inputs as recommended by their agronomist from Boris Agriculture Services Sdn. Bhd. The records of the fertiliser inputs were maintained in the Fertilizer Application Record Books and the Bin Card.

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Clause	Indicators	Comply Yes/No	Findings														
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>Description of the soil characteristics such as texture, depth, drainage, parent material and key aspect for management was also available. The soil series in the 4 estates were classified as follows and was last updated in September 2015.</p> <table><tr><th>Kolopis Estate</th><th>Tanaki Estate</th></tr><tr><td>Kinabatangan</td><td>Kinabatangan</td></tr><tr><td>Lungmanis</td><td>Lungmanis</td></tr><tr><td>Rumidi</td><td>Rumidi</td></tr><tr><td>Kretam</td><td>Kretam</td></tr><tr><td>Lokan</td><td>Lokan</td></tr><tr><td>Bidu-Bidu</td><td>Bidu-Bidu</td></tr></table> <p>There were no problematic soils (e.g., podzols and acid sulphate soils) on KHB Abedon CU. The estates maintained the following maps and documents for proof of recognized legal rights. Documents were sighted and verified.</p>	Kolopis Estate	Tanaki Estate	Kinabatangan	Kinabatangan	Lungmanis	Lungmanis	Rumidi	Rumidi	Kretam	Kretam	Lokan	Lokan	Bidu-Bidu	Bidu-Bidu
	Kolopis Estate	Tanaki Estate															
	Kinabatangan	Kinabatangan															
Lungmanis	Lungmanis																
Rumidi	Rumidi																
Kretam	Kretam																
Lokan	Lokan																
Bidu-Bidu	Bidu-Bidu																
7.5.2 No replanting on steep slopes (above 25 degrees) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain (greater than 25°) larger than 25 Ha within the Unit of Certification.	YES	<p>The estates visited in the KHB Abedon CU continued to have a management strategy for planting on slopes in order to minimize and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by:</p> <ul style="list-style-type: none"><li>a) Land Preparation for terracing in Planting Manual.</li><li>b) SOP Replanting – Soil Conservation/Terracing</li></ul> <p>It was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines. Cover crops were planted in the replants and in mature areas. The cover crop <i>Mucuna bracteata</i> had been planted along some slopes by management. Large areas with <i>Neprolepis biserrata</i> in the inter rows were sighted during the visit. The topography maps were provided by Boris Agriculture Services with details showing the various terrain and slope categories in the estates.</p>															
7.5.3 There is no new planting of oil palm on steep terrain.	YES	<p>This compliance being specified in the following guidelines. “This compliance being addressed in the “Slope and River Protection” signed by the CEO dated Dec 2019 stating the following among others - Slope of &gt;25 degree to be excluded from any new plantation development and replanting program. For slope &lt;25 degree the existing crop all vegetative shall be maintained accordingly”.</p>															
7.6 Soil surveys and topographic information are used for site planning in	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	YES	<p>The KHB Abedon CU continued to demonstrate the long-term suitability of land for palm oil cultivation and had conducted soil surveys identifying marginal and fragile soils, and terrain surveys including steep terrain, As mentioned under indicator 7.5.1 soil maps and topography maps were made available. There were no peat soils, marginal soils and fragile soils on All Estates. The soil and topography of the estates were taken into account in plans and</p>														

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
the establishment of new plantings, and the results are incorporated into plans and operations.	plans and operations.		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	Based on the soil maps provided and field visits there were no fragile and problem soils in all the estates.
	7.6.3 Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	YES	Initial soil survey and topographic information were carried out by third party service provider in September 2015. Topographic maps also were established during the soil survey assessment. The topographic information was provided and reviewed by the auditors.
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	This is <b>not applicable</b> as there is no peat soil in all estates in the KHB Abedon CU as supported by the soil maps of respective estates.
	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	This is <b>not applicable</b> as there is no peat soil in all estates in the KHB Abedon CU as supported by the soil maps of respective estates.
	7.7.3 (C) Subsidence of peat is monitored, documented and minimised.	YES	This is <b>not applicable</b> as there is no peat soil in all estates in the KHB Abedon CU as supported by the soil maps of respective estates.
	7.7.4 (C) A documented water and ground cover management programme is in place.	YES	This is <b>not applicable</b> as there is no peat soil in all estates in the KHB Abedon CU as supported by the soil maps of respective estates.
	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	YES	This is <b>not applicable</b> as there is no peat soil in all estates in the KHB Abedon CU as supported by the soil maps of respective estates.

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
	<p>out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation.</p> <p>This is subject to transitional (5 years: 2019 to 2025) arrangement stated in the Drainability Assessment Procedure.</p> <p>Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.</p>		
	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	This is <b>not applicable</b> as there is no peat soil in all estates in the KHB Abedon CU as supported by the soil maps of respective estates.
	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 Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version 2 (2018) and associated audit guidance.	YES	This is <b>not applicable</b> as there is no peat soil in all estates in the KHB Abedon CU as supported by the soil maps of respective estates.

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings																								
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	<p>The CU Water Management Plan has been reviewed. The objective was to meet the needs of existing and future populations and ensure that habitat and ecosystems are protected, the nation water must be sustainable and renewable.</p> <p>The water management measures are identified stage as part of the progress towards the objective of water management plan. There are 3 major parts which are general water management, water quality management and emergency management. General Water Management covers mainly on the efficient water usage practices and ways to achieve it. Factors such as education, infrastructure and water using processes are being analysed to achieve the water management goal. Water quality management for various water using processes in the mill and for domestic use in the estate especially for drinking water. Water supply for mill and estates are mainly from flowing river/reservoir apart from rainwater. Emergency management is the discipline of dealing with and avoiding risks of water shortage. Water spillage during pre-mixing of chemicals, from washing of PPE and from triple rinsing was collected from in sumps and recycled for spraying. Water supplies are made to all housing areas and office complexes in the respective estates and POM as the sources are from the internal water pond and catchment. River water quality (upstream and downstream) is tested twice a year to ensure the water supply is in usable condition. The water sampling was sent to third party lab and based on the result, water quality monitoring is generally within WHO and Class IIB of INWQS at all monitoring parameters.</p>																								
	7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.	YES	<p>Abedon Oil Mill does not restrict access to clean water or contribute to pollution of water used by communities. It was confirmed through interviews with nearby estate and stakeholder.</p> <table><tr><td></td><td colspan="2">results</td></tr><tr><td></td><td>Upstream</td><td>Downstream</td></tr><tr><td>pH</td><td>7.2</td><td>7.0</td></tr><tr><td>BOD</td><td>ND</td><td>ND</td></tr><tr><td>Ammoniacal nitrogen</td><td>ND</td><td>ND</td></tr><tr><td>Total nitrogen</td><td>ND</td><td>ND</td></tr><tr><td>Oil &amp; grease</td><td>ND</td><td>ND</td></tr><tr><td>Suspend solids</td><td>ND</td><td>12</td></tr></table>		results			Upstream	Downstream	pH	7.2	7.0	BOD	ND	ND	Ammoniacal nitrogen	ND	ND	Total nitrogen	ND	ND	Oil & grease	ND	ND	Suspend solids	ND	12
		results																									
	Upstream	Downstream																									
pH	7.2	7.0																									
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Total nitrogen	ND	ND																									
Oil & grease	ND	ND																									
Suspend solids	ND	12																									
7.8.1b Workers have adequate access to clean water.	YES	<p>Water supplies are made to all housing areas and office complexes in the respective estates and POM as the sources are from the internal water pond and catchment. Further implementation will be verified during onsite audit.</p> <p>The worker's quarters have adequate clean water supply by estate and mill management, the management also done the analysis to ensure water was safe for domestic use. Domestic water analysis results showed no adverse quality. Water analysis, both raw and treated water, conducted twice a year (In Compliance with WHO) and send the water sampling. Based on the</p>																									

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings						
			result, water quality monitoring is generally within WHO at all monitoring parameters.						
	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 organization had established and maintain Standard Operating Procedure 'Buffer Zone Restriction (with reference to stream and river) dated in Apr 2022 to address 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).						
	7.8.3 Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially BOD is regularly monitored.	YES	AOM had submitted quarterly return form to DOE for discharge quality of mill effluent and result comply within all stipulated limit.						
	7.8.4 Mill water use per tonne of FFB is monitored and recorded.	YES	Mill water use per tonne of FFB is monitored and recorded, with average for 2022 at 1.22 MT of H2O/tonne FFB.						
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	<p>The plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented as Energy Optimization Plan 2023. Record on energy consumption for both renewable and non-renewable sources were kept and documented. It is monitored to optimise use of renewable energy. Data is being compiled for comparison and control for future improvement. Among the plan for improving fossil fuel are:</p> <ul style="list-style-type: none"><li>▪ Closely monitored operation of tractors</li><li>▪ Minimise the electricity usage at workers housing</li><li>▪ Replace light bulb with energy saving bulb</li><li>▪ To switch off and unplug all the electrical equipment after used</li><li>▪ Minimise the lubricant oil usage through using small tractor for FFB evacuation</li></ul>						
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	<p>Sighted &amp; received data GHG calculator calculated for year 2022 for Kretam Abedon CU. GHG emission has been identified and assessed to the estate and mill through list of waste, EIA, pollution prevention plan, etc. for year 2022/2023. CU calculated the emission through RSPO Palm GHG calculator version 4 (data as table below).</p> <p><b>Summary of Net GHG Emissions</b></p> <table><tr><th>Emissions per Product</th><th>tCO2e/tProduct</th></tr><tr><td>CPO</td><td>1.38</td></tr><tr><td>PK</td><td>1.38</td></tr></table>	Emissions per Product	tCO2e/tProduct	CPO	1.38	PK	1.38
Emissions per Product	tCO2e/tProduct								
CPO	1.38								
PK	1.38								

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings				
			Land Use		Unit		
			OP planted on Mineral Soil	4370.71 Ha			
			OP planted on peat	0			
			Total oil palm planted	4370.71 Ha			
			Conservation (forested)	284.71 Ha			
			Conservation (non-forested)	0			
			OER	19.46%			
			KER	4.30%			
			Summary of Field Emissions and Sinks				
					Own Crop		
				tCO2e	tCO2e/ha	tCO2e/tFFB	
			Emissions				
			Land Conversion	38761.42	8.87	0.46	
			*CO2 Emissions from Fertiliser	2967.55	0.68	0.05	
			**N2O Emissions fertilizer	2327.04	0.53	0.04	
			Fuel Consumption	1276.32	0.29	0.02	
			Peat Oxidation	0.00	0.00	0.00	
			Sinks				
			Crop Sequestration	-36740.71	-8.41	-0.43	
			Conservation Sequestration	-2595.14	-0.59	0	
			Total	10529.51	1.37	0.09	
			Mill Emissions and Credits				
				tCO2e	tCo2e/tFFB		
			Emissions				
			POME	24866.60	0.20		
			Fuel Consumption	970.52	0.01		
			Grid Electricity Utilisation	0	0		

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Clause	Indicators	Comply Yes/No	Findings		
			Credits		
			Export of Grid Electricity	0	0
			Sales of PKS	0	0
			Sales of EFB	0	0
			Total	25837.12	0.20
	7.10.2 (C) Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (guided by the RSPO GHG Assessment Procedure for New Development).	YES	Auditors has verified through checking the <a href="http://www.globalforestwatch.com">www.globalforestwatch.com</a> , Google Maps, Estate Maps and also through site visit to the sampled estates areas.  Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at Kretam Abedon 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	The Environmental Impact and Aspect Assessment and Pollution Prevention Plan was used to identify the GHG emissions. Some of the Greenhouse Gas emissions are through Land Conversation, Crop Sequestration, Fertilizer, N <sub>2</sub> O from fertilizer, Fuel Consumption, Peat Oxidation. Plans to reduce or minimise them are in place.		
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	Kretam Abedon CU had adopted zero burning policy endorsed by Chief Plantation Officer dated 7 <sup>th</sup> January 2015 where stated commitment for company replanting programmes will adhere to Malaysian Law.		
	7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.	YES	All estates had adopted Standard Operating Procedure 'Emergency Plan Procedure. The CU had established and maintained firefighting equipment inspection. Continuous monitoring by PIC on the estate boundary has also been conducted to monitor the fire. Overall, the control measure was found adequate.		
	7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.	YES	The unit of certification engages with adjacent stakeholders on fire prevention and control measures during stakeholder meetings. The latest stakeholder meeting for Lahad Datu Region will be conducted in July 2023. Based on meeting minutes found agenda 2.10 were related to fire prevention plan.		
7.12 Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values	7.12.1 (C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new	YES	No new clearing was conducted to any additional land, primary forest, or HCV since first planting. Auditors have verified through checking through <a href="http://www.globalforestwatch.com">www.globalforestwatch.com</a> , Google Maps, Estate Maps and also through site visit to all estates. Planting was carried out inside the designated area itself. Only replanting was carried out and is done in the existing area at both Tanaki Estate and Kolopis Estate.		



## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
(HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.	land clearing, in accordance with the RSPO LUCA guidance document.		<p>HCV Assessment review was conducted by the KHB Sandakan Region Biodiversity Team. The team consists of personnel from various backgrounds such as plantation management, sustainability, and environmental science. The HCV Assessment had incorporated feedback provided by the various governmental agencies such as Department of Forestry, Sabah, Department of Irrigation and Drainage, Sabah Wildlife Department and Environmental Protection Department. The overall landscape surrounding the Abedon CU had been considered in the HCV assessment reports. A revised Baseline Biodiversity Assessment has been conducted in Dec 2022 to include unplanted area (slope of more than 25 degree) to be classified according to its importance and classification accordingly. The exercise has also taken into consideration all aspects of environmentally sensitive areas such as water catchments, buffer zones, wildlife boundaries etc and was documented accordingly.</p>
	7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:	YES	
	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	
	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 developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated	YES	<p>The Biodiversity Team had identified the HCVs available within and surrounding its area. A management plan has also been developed to maintain/enhance the presence of the area. A riparian zone of 5 -20 meters was provided for the stream running across/adjacent to the estates. Signages were placed at strategic locations around the area to avoid any chemical spraying/ fertilising being carried out around the area. The plan was developed in consultation with the relevant authorities, especially the Sabah DID, Sabah Wildlife Department and also communities within the area. Continuous revision of the plan conducted annually with latest revision in January 2023. It was also noted that HCV monitoring for both HCV area and RTE was performed in weekly intervals. Sighted were form "Senarai haiwan yg terdapat di ladang" which can be filled in by workers when they have sighted any animal at field.</p>

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
	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).		
	7.12.5 Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.	YES	The HCV/environmentally sensitive areas mapped and do not diminish the rights of the local communities.
	7.12.6 All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.	YES	A training programme for year 2023 was available at All estates, Sighted training "Biodiversity Training" were conducted to workers, mandore and Estate Security for all estates. Awareness training like morning briefing has also been conducted. An appropriate disciplinary measure, 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.
	7.12.7 The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.	YES	The management plan documented also consists of the ongoing monitoring of all environmentally sensitive areas present in the plantation such as steep slopes, swampy areas and RTE species within the plantation area. Any unwanted incidences and occurrences of RTE species in the plantation is reported and documented. Report on the occurrence of wildlife species encountered in the estates was also made available during the audit. Monitoring of HCV were conducted in weekly interval which includes monitoring for signs of open burning, illegal hunting activities, fauna sightings, signboard etc. The overall management plan on the status of HCV area and RTE species of the CU is collated, reviewed, and monitored by the

## RSPO PUBLIC SUMMARY

Clause	Indicators	Comply Yes/No	Findings
			sustainability team in consultation with other stakeholders, especially the Forestry and Wildlife Departments and the community. It was also noted that the electrical fencing has been erected along the side of main road at Inobong Division due to elephant intrusion of their immature palm.
	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	There has been no new land clearing done for the development of new planting. RaCP is not applicable to this site.

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

Clause	Indicators		Comply Yes/No	Findings
<p>5.5.2 Time-bound plan</p> <p>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.</p>	(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	KHB Plantation is certified in July 2021 for all estates and mills. However, on October 2021, KHB Plantation has newly acquired property (Seraya Estate) @ 853.43 ha. KHB Plantation has deviated from the TPB to 2024. The uncertified unit required 3 years' time frame to setup and prepare towards RSPO certification. In 2023 Annual Surveillance 1 Audit, KHB Plantations already added Seraya Estate into the Syarikat Kretam Mill CU, therefore TBP has already accomplished.
	(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	In 2023 Annual Surveillance 1 Audit, KHB Plantations already added Seraya Estate into the Syarikat Kretam Mill CU, therefore TBP has already accomplished.
	(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	In 2023 Annual Surveillance 1 Audit, KHB Plantations already added Seraya Estate into the Syarikat Kretam Mill CU, therefore TBP has already accomplished.
	(d)	Where there are isolated lapses in implementation of a time-bound	Yes	The details of the Time Bound Plan are described as per attachment 6. KHB is achieving the RSPO Certification process towards 100%. Details

## RSPO PUBLIC SUMMARY

		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.		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 failures 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 7.13. Any new plantings since 1 <sup>st</sup> 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	For uncertified management unit, the HCV assessment has been carried out in Nov 2007 by Dr Edwin J Bosi from Fauna Consultant (wildlife management) and has been upgraded in Sept 2018 by Malaysian Environmental Consultants Sdn Bhd.
	(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	There was no issue on land. Land status for purpose of cultivation of agricultural crop of economic value. Total land bank 853.43 ha.
	(c)	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2;	Yes	Procedure was established to resolve any labour disputes i.e., Complaints & grievances procedure. Sighted the grievance book (aduan perbaikan kerosakan rumah) established for workers to channel complaint related to housing complaint, etc.
	(d)	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1;	Yes	KHB complied with all the related legal requirements. Evidence & document reference such as HCV report results, land title, R status, LUCA status, planting statement, SOP for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, SOP calculating and distributing fair compensation, etc. were concluded adequate in the report for all uncertified management units.

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	(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, with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:	Yes	<p>Based on statement in (a) to (d) above, the CU has assessed the condition of their uncertified unit and has stated full commitment to comply with all relevant requirements as specified above.</p> <ul style="list-style-type: none"> <li>▪ Sighted the series of Internal Audit and External Audit (MSPO Certification) on their uncertified unit as conducted and reported accordingly. The audit was conducted against RSPO P&amp;C and RSPO Partial Certification Requirements.</li> <li>▪ Evidence of audit attendance list, audit checklist &amp; report were made available to auditor as supporting evidence.</li> <li>▪ Verification through <a href="http://www.globalforestwatch.com">www.globalforestwatch.com</a> , GOOGLE maps data, estates maps and through HCV assessment report, and planting profile there was no new planting, and no new development of area was observed.</li> <li>▪ With this, it can be concluded that the positive assurance made was justified.</li> </ul>
		<ul style="list-style-type: none"> <li>• 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;</li> </ul>		
		<ul style="list-style-type: none"> <li>• Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team.</li> </ul>		
		<ul style="list-style-type: none"> <li>• Desktop study e.g. web check on relevant complaints</li> </ul>		
		<ul style="list-style-type: none"> <li>• If necessary, the audit team may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements.</li> </ul>		
	(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	Yes	As of this audit, KHB is still on track and follows the requirement of uncertified requirement units, Further information can be obtained from KHB ACOP. The details of the Time Bound Plan are described as per attachment 6. KHB is progressively undergoing the RSPO Certification process towards 100%. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP.

## RSPO PUBLIC SUMMARY

		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.		
	(g)	Failure to address any outstanding non-compliances within uncertified unit(s) as defined in 5.5.3 (f) above may lead to suspension of certificate of the certified unit(s), in accordance with the provisions of these Certification Systems.	Yes	As of this audit, KHB is still on track and follows the requirement of uncertified requirement units, Further information can be obtained from KHB ACOP. The details of the Time Bound Plan are described as per attachment 6. KHB is progressively undergoing the RSPO Certification process towards 100%. 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>		No additional indicators	Yes	It has been verified that KHB Abedon CU had land titles for Kolopis Estate were sighted, which was under Abedon Sdn Bhd. The land titles for Tanaki Estate were sighted, which were under Abedon Sdn Bhd.

## RSPO PUBLIC SUMMARY

### ATTACHMENT 4

#### DETAILS OF NON-CONFORMITIES AND CORRECTIVE ACTIONS TAKEN

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Root Cause & Corrective Action Taken by the CU	Verification Statement by Auditors
MZK 01 2023 6.1.5	Major	<p>Requirement: 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.</p> <p>Finding: The gender committee in the CU was not in place specifically on opportunities and improvements for women.</p> <p>Objective evidence: Based on the interview with the GC representative and verification of the minutes of the GC meeting, the gender committee's function was found to be very limited and focused on the awareness of sexual and physical harassments. It was also revealed that the committee did not fully comprehend the main goals of the committee's formation. The assessment team confirmed that there is no specific agenda discussed. The GC meeting is more like a training platform. Issues concerns about the assistance or contributions to single moms, assistance and support for older female workers, assistance for widowers, as well as their retirement plan were not highlighted at the GC meeting.</p> <p>The findings showed that the role of the Gender Committee in practice does not reflect the role defined by Indicator 6.1.5, which includes to identifying and addressing issues of concern as well as opportunities and improvements for women. Moreover, there is no dedicated budget was provided to the committee to execute the opportunities and improvements for women.</p>	<p>The root cause: The GC members at Estates and Mill levels lack of understanding on the requirement 6.1.5. Briefing on Gender Committee has been regularly conducted to emphasize the GC function; however, it was not effective as some GC members did not fully understand the contents. In addition, the management have overlooked the requirement 6.1.5 on the opportunity and development for women where no relevant activities and program to assist and contribute support for GC members due to lack of dedicated budget to organized the event.</p> <p>Correction: GC will establish a specified agendas to focus on the opportunities and women's development. And meeting has been conduct on 30 August 2023 Awareness to GC member in regards of women development and GC visions, Training has been immediately conduct on 11/9/23 To provide support and create opportunity for development of women at all levels as per stated in the Gender Policy.</p> <p>Corrective action: GC meeting in future will discuss all agendas regarding women's opportunities and improvement. To conduct a refresher training on objective and awareness to all members.</p>	<p>Auditor has verify the root cause which is CU has admitted their Mistake by lack of the understanding of this indicator and Auditor has verify the evidence given by the CU which is minutes meeting with agenda opportunity and development for women dated 30 August 2023 and training with GC related to women empowerment. And found the evidence was acceptable to close this NCR.</p> <p>Status : Closed</p>



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			To allocate dedicated budget to support GC activities and programme.	
3.7.2 RMN 01	Minor	<p>Requirement: 3.7.2 Records of training are maintained, where appropriate on an individual basis.</p> <p>Finding: Record of training not appropriately maintained.</p> <p>Objective evidence: Found that no evidence of training records for Authorized Entrant and Stand By person for employees whom enter confined space on 1/3/2023 (boiler feed water tank). Sample workers are Sukri Hanafin, Mohd Hafiz Imran &amp; Polando Jospat.</p>	<p>Root cause: Abedon Mill have AESP competent persons for all the supervisors including the Boiler Man. However, for workers level they are non for the moments. Mill Managements already include the training programme AESP for the essential workers this year and will proceed to nominate them to attend the courses.</p> <p>Correction: Workers above will undergo training AESP by competent from NIOSH and obtain knowledge for working at confined space.</p> <p>Corrective action: Management already includes in training programme for workers who need AESP training and send them for courses by stages as planned.</p>	<p>The Root cause and Corrective Action Plan Accepted, However the effectiveness of the CAP will be verify during the next Assessment.</p> <p>Status: Open</p>
6.7.4 RMN 02	Minor	<p>Requirement: 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.</p> <p>Finding: No medical claim for workers detected with hearing problem been submit.</p> <p>Objective evidence: Report of JKPP 7 for 3 workers at mill were sighted for year 2022 and 2023 which detected from audiometric test that had hearing problem occurred from occupational. At the time of audit, no evidence that Abedon Oil Mill had submit SOCISO application for all stated cases.</p>	<p>Root cause: Hearing impairment sickness was not properly explained by our medical surveillance doctor (DAB OH Sdn Bhd) on this sickness which is claimable through SOCISO. Hence Abedon Mill did not proceed further for the claim. Abedon Management admitted this Mistake and Overlooked of these issues.</p> <p>Correction: After consult with DAB OH, company will send the workers mentioned above undergo a detail examination by DAB OH before submitting the full medical reports and documents to PERKESO for the hearing impairment SOCISO claim.</p>	<p>The Root cause and Corrective Action Plan Accepted, However the effectiveness of the CAP will be verify during the next Assessment.</p> <p>Status: Open</p>

## RSPO PUBLIC SUMMARY

			<p>Corrective action: Abedon mill will be more alert and always discuss with medical surveillance doctor for any outcome after the report issued which is related to occupational diseases and hazard.</p>	
NEA 01 2023 2.2.2	Minor	<p>Requirement: 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.</p> <p>Finding: Insufficient evidence of legal due diligence by contractors.</p> <p>Objective evidence: It was noted that the appointment of contractor to perform specific task at Abedon CU was arranged by KHB Headquarters, Sandakan. However, it was found that there is insufficient evidence of legal due diligence conducted prior awarding contract to contractors.</p>	<p>Root cause: Abedon CU has no Specific guidance on the due diligence on the contractor appointment. Abedon CU admit the Mistake that no Specific PIC has been appointed to monitor this contractor's appointment.</p> <p>Correction: - To establish a guideline on due diligence to appoint new contractors from HQ. - Abedon Cu will appoint New PIC to Monitor of due diligence contractor</p> <p>Corrective action: HQ will provide the due diligence form prior awarding contract to contractors.</p>	<p>The Root cause and Corrective Action Plan Accepted, However the effectiveness of the CAP will be verify during the next Assessment.</p> <p>Status: Open</p>
NEA 02 2023 2.1.2	Minor	<p>Requirement: 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.</p> <p>Finding: Insufficient evidence of monitoring for renewal of Pas Lawatan Kerja Sementara (PLKS)</p> <p>Objective evidence: Kolopis Estate At the time of audit, it was found that PLKS on 1 worker has expired 6 May 2023 and FOMEMA was only conducted on 22 May 2023. The PLKS of the workers is currently in-progress for renewal. Details as follows: Employee ID LP060302 LP060318</p>	<p>Root cause: The CU and agency have no proper mechanism of monitoring the renewal of PLKS. And there is no PIC appointed to monitor of this situation and management of Abedon CU admit this Misunderstanding.</p> <p>Correction: - To enhance the mechanism to improve the communication between CU, HQ and Agency. - Abedon Cu will appoint New PIC to Monitor of renewal of Pas Lawatan Kerja Sementara (PLKS)</p> <p>Corrective action: HR will provide flowchart as a guideline to</p>	<p>The Root cause and Corrective Action Plan Accepted, However the effectiveness of the CAP will be verify during the next Assessment.</p> <p>Status: Open</p>

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		<p>LP060294 LP060138 LP060015</p> <p>Tanaki Estate At the time audit, it was found that PLKS of 3 workers has expired or near to expiry date. It was noted that the renewal is in-progress. Details as follows:</p> <p>Employee ID LP070060 LP070161 LP070413</p> <p>However, the submission to agency PLKS renewal is inconsistent as the renewal may require longer period of time which lead to failure to obtain the renewal prior to its expiry.</p>	monitor the timely progress on PLKS renewal	
NEA 03 2023 3.5.1	Minor	<p>Requirement: 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.</p> <p>Finding: There is no SOP Employment for recruiting foreign workers via walk in process.</p> <p>Objective evidence: It was noted that KHB Group has established Recruitment of Foreign Workers Procedure (KHB-HR-P04, dated 1st March 2020) for recruitment of documented foreign workers. However, there is no procedure established for SOP Employment for recruiting foreign workers via walk in process.</p>	<p>Root cause: The existing flowchart does not cover the walk-in workers recruitment. The procedure only confined for new foreign workers recruitment process. Management admit mistake did not include walk – in Process in this SOP.</p> <p>Correction: To establish a new flowchart as a guideline for recruiting walk in foreign workers.</p> <p>Corrective action: CU will follow the process in line with the flowchart when recruiting walk in foreign workers.</p>	<p>The Root cause and Corrective Action Plan Accepted, However the effectiveness of the CAP will be verify during the next Assessment.</p> <p>Status: Open</p>

## RSPO PUBLIC SUMMARY

### ATTACHMENT 5

#### STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Verification by Assessor
3.6.2 20220915-M1	Major	<p>Requirement: The effectiveness of the H&amp;S plan to address health and safety risks to people is monitored.</p> <p>Finding: The monitoring of the H&amp;S plan to address health and safety risks to people is ineffective.</p> <p>Objective evidence: Location: Kolopis Estate and Tanaki Estate The management has provided PHP to workers who has been identified at risk of noise during their work as per Noise Risk Assessment conducted and recorded it using form "Pengakuan Menerima Alat-alat Perlindungan Keselamatan Diri", which was verified by each Estate Manager. However, the PHP provided to the workers are not as per recommendations in the Noise Risk Assessment report, which clearly stated that the PHP to be supplied to the workers must be certified by SIRIM and DOSH, and minimum noise reduction rating (NRR) of the PHP are based on the job scope e.g., 25 dB for genset operator, 23 dB for tractor driver and workshop attendant, 21 dB for grasscutter, and 15 dB for grader operator. The PHP provided are not certified by SIRIM and DOSH and there is no NRR value stated at the PHP.</p>	<p>Meanwhile, during site inspection estate and mill workshop, most of the moving part and rotating machinery were installed with machine guarding and properly covered. PPE to reduce noise has been provided (ear plug &amp; earmuff) to identified workers as per Noise Risk assessment. Sighted the estate had issued ear plug with SIRIM DOSH certification number PC010817 while for Earmuff SIRIM DOSH number PPA3606002. Hence previous NCR 20220915-M1 is closed.</p> <p>Status: Closed</p>
6.2.3 20220915-M2	Major	<p>Requirement: There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.</p> <p>Finding: Wages of workers' overtime pay not sighted</p> <p>Objective evidence: Location: Tanaki Estate</p>	<p>Sighted overtime work done by workers at each operating unit of the CU is with mutual consent of workers and not made mandatory. The rates payable for overtime work are stipulated in the employment contracts and are evident through sampled payslip and overtime record for November 2022, May and July 2023. It was verified that all creche Ayah were alternately scheduled to come early at 5.00 am and the other will come later. Both will be dismissed after they have completed 8 working hours and no overtime has been imposed for them. Thus, Past NCR 20220915 was successfully closed</p>

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		The salary one of the file sampled during the audit (LP070160), Creche Ayah of Segama Division do not pay overtime as evident from monthly payslip. For example, for the month of August-22, the worker had work from 5.00 a.m every working day, early by ½ hour from normal working hour but only paid for normal daily rated. Interview with worker and management confirm the working time of worker starting the job is always early from other workers.	Status: Closed
6.2.4 20220915-M3	Major	<p>Requirement: The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.</p> <p>Finding: Workers quarters not attended accordingly.</p> <p>Objective evidence: Location: Abedon POM, Kolopis Estate &amp; Tanaki Estate At workers quarters, the condition of the drainage system was not properly maintained and had resulted in the blockage of water flow. Also, the drain had already been covered with vegetation, and there is no proper drain to direct the wastewater into the plantation.</p>	<p>During site inspection at worker quarters at Abedon CU, sighted the cleanliness and up-keeping of the housing compound and workers' houses are found satisfactory condition. The perimeter drains and monsoon drains at wooden houses were kept in a good state of repair and no water clogging at all. Thus, Past NCR 20220915-M3 (Major) was successfully closed.</p> <p>Status: Closed</p>
7.12.2 20220915-M4	Major	<p>Requirement: HCVs, HCS forests and other conservation areas are identified as follows: a. For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid. b. Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCVHCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.</p>	<p>A revised Baseline Biodiversity Assessment has been conducted on 12.12.2022 to include unplanted areas (slope of more than 25 degree) to be classified according to its importance and classification accordingly. The exercise has also taken into consideration all aspects of environmentally sensitive areas such as water catchments, buffer zones, wildlife boundaries etc and was documented accordingly. As of that Past Major 20220915-M4 was successfully closed</p> <p>Status: Closed</p>

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		<p>Finding: Inaccurate assessment of the HCV areas..</p> <p>Objective evidence: Location: Kolopis Estate and Tanaki Estate The review done on the HCV Assessment had not correctly identified the areas of importance and its classification accordingly. From visit made to some environmentally sensitive areas, it was observed that areas of very steep slope and of very significant in size was only classified as conservation area.</p>	
<p>7.3.2 20220915-N1</p>	<p>Minor</p>	<p>Requirement: Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p> <p>Finding: Improper disposal of waste materials. Objective evidence: Location: Abedon POM Observed that metal waste in the mill and workers quarters was not organized properly. Some metals were left unattended at certain locations in the mill and quarters. Also, boiler ash was disposed off in heaps all over estate compound and this may hinder estate operation.</p>	<p>Based on the site visit, records and interview with personnel in charge, the handling of waste material was found adequate hence previous NCR 20220915-N1 (Minor) effectively closed.</p> <p>Status: Closed</p>

## RSPO PUBLIC SUMMARY

### ATTACHMENT 6 – Timebound Plan

#### Kretam Holdings Berhad Time-bound Plan for RSPO Certification, as of August 2023

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Location Address	GPS Coordinates (in decimal degree)		Total Managed Area (Ha)	Certification Status (Certified / Not certified)
				Latitude	Longitude		
ABEDON OIL MILL SDN BHD	MALAYSIA	ABEDON OIL MILL SDN BHD	PO BOX 60402, LAHAD DATU, SABAH, 91113, MALAYSIA	5.312333° N	117.973889° E	13.8500	Certified
ABEDON OIL MILL SDN BHD	MALAYSIA	KOLOPIS ESTATE		5.298056° N	117.956667° E	2,489.86	Certified
ABEDON OIL MILL SDN BHD	MALAYSIA	TANAKI ESTATE		5.329972° N	117.938333° E	2,628.03	Certified
SILIMPOPON MILL	MALAYSIA	SILIMPOPON MILL	KM 128, TAWAU KALABAKAN HIGHWAY, MUKIM SG.SILIMPOPON, 91000 TAWAU, SABAH	N 4°019'31.9	E 117°28'38.2	38.0600	Certified
SILIMPOPON MILL	MALAYSIA	SILIMPOPON 1 ESTATE		N 4°019'44.76	E 117°27'32.88	3,934.8200	Certified
SILIMPOPON MILL	MALAYSIA	SILIMPOPON 2 ESTATE		N 4°19'44.76	E 117°27'32.88	4,155.1800	Certified
SYARIKAT KRETAM MILL	MALAYSIA	SYARIKAT KRETAM MILL	OFF KM 45 SANDAKAN-LAHAD DATU HIGHWAY, KINABATANGAN, SANDAKAN SABAH	N 050° 39' 25.8"	E 117°0 50' 15.1"	33.54	Certified

## RSPO PUBLIC SUMMARY

SYARIKAT KRETAM MILL	MALAYSIA	BODE ESTATE	OFF KM 45 SANDAKAN-LAHAD DATU HIGHWAY, KINABATANGAN, SANDAKAN SABAH	N 050° 38' 37.3"	E 117°0 49' 54.0"	3,472.82	Certified
SYARIKAT KRETAM MILL	MALAYSIA	MASANG ESTATE	OFF KM 45 SANDAKAN-LAHAD DATU HIGHWAY, KINABATANGAN, SANDAKAN SABAH	N 050° 39' 47.3"	E 117°0 51' 55.8"	3,047.65	Certified
SYARIKAT KRETAM MILL	MALAYSIA	WINPALM ESTATE	OFF KM 45 SANDAKAN-LAHAD DATU HIGHWAY, KINABATANGAN, SANDAKAN SABAH	N 050° 43' 16.4"	E 117°0 53' 47.9"	130.97	Certified
SYARIKAT KRETAM MILL	MALAYSIA	SAPAGAYA ESTATE	KM82, JALAN LAHAD DATU / SANDAKAN, KINABATANGAN, SANDAKAN SABAH	N 050° 34' 52.9"	E 118°0 01' 06.3"	3,049.77	Certified
SYARIKAT KRETAM MILL	MALAYSIA	BUKIT SEKONG ESTATE	BATU 60, JALAN SUKAR, KINABATANGAN, SANDAKAN SABAH	N 050° 36' 12.8"	E 117°0 54' 09.8"	853.33	Certified
SYARIKAT KRETAM MILL	MALAYSIA	SUKAU ESTATE	KM136, JALAN SUKAU / SANDAKAN, KINABATANGAN, SANDAKAN SABAH	N 050° 32' 54.3"	E 118°0 15' 43.0"	103.63	Certified
SYARIKAT KRETAM MILL	MALAYSIA	SERAYA ESTATE	SERAYA ESTATE, MILE 50, LABUK ROAD, 90200 KINABATANGAN	5.644234° N	117.601625°E	853.43	Certify on August 2023