SIRIM QAS INTERNATIONAL	**SIRIM QAS INTERNATIONAL SDN. BHD.** Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri, Section 2, 40700 Shah Alam, Selangor, Malaysia. **RSPO PUBLIC SUMMARY REPORT**	**File Ref. : EH04760001**

CLIENT : JEROCO PLANTATIONS SDN. BHD. – JEROCO PALM OIL MILL 1

PARENT COMPANY : HAP SENG PLANTATIONS HOLDINGS BERHAD

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

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

Certification Unit	Mill and Supply Base	GPS Location		Location
		Latitude	Longitude	
Jeroco 1	Jeroco Palm Oil Mill 1	N 5°25'52.002"	E 118°25'02.005"	Off KM 50, Jalan Jeroco, 91109 Lahad Datu, Sabah, Malaysia
	Batangan Estate	N 5°24'43.704"	E 118°26'59.803"	
	Lutong Estate	N 5°21'55.601"	E 118°26'26.201"	
	Lokan Estate	N 5°25'51.800"	E 118°22'57.804"	
	Lungmanis Estate	N 5°28'46.304"	E 118°24'11.301"	

MAP : See Attachment 1

AUDIT DATE : 22-26 JULY 2024 **DURATION : 19 auditor days**

TYPE OF AUDIT : ■ **Annual Surveillance Audit No. 1** ☐ **Recertification Audit**

STANDARD : MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

SCOPE OF CERTIFICATION : Production of Sustainable Crude Palm Oil and Palm Kernel Using Identity Preserved Supply Chain Model

VALIDITY OF RSPO CERTIFICATE : 27/09/2023 – 26/09/2028

The following attachments form part of this report:

Non-conformity Report(s) ■ List of additional site(s) ☐

Report by Audit Team Leader		**Acknowledgement by Client's Representative**	
Name :	ROZAIMEE BIN AB RAHMAN	Name :	KEE KEOW CHONG
Signature :		Signature :	
Date :	28/10/2024	Date :	5.11.2024

SUMMARY OF AUDITS

~~Stage 2 audit~~ / Recertification audit					
On-site audit date	:	17, 18, 20 & 21 July 2023		No. of auditor days :	19
Audit team	:	Mohd Zulfakar Kamaruzaman (LA), Dzulfiqar Azmi, Rohazimi Mat Nawi, Selvasingam T. Kandiah, Nor Ezani Ahmad.			
No. of major NCR	:	2	Indicator: DA 01 2023, NEA 01 2023		Closing date : 18/10/2023
No. of minor NCR	:	3	Indicator : NEA 02 2023, RMN 01, RMN 02		
Indicate the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		X	N/A	N/A	X
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		N/A	N/A	X	N/A
		Indigenous people	Contractor	Others (Please specify)	
		N/A	X	N/A	
Supply base sampled	:	POM, BATANGAN ESTATE, LUTONG ESTATE, LOKAN ESTATE, LUNGMANIS ESTATE			
Justification of audit planning	:	Total allocation of auditor days for Jeroco 1 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 = 15 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	:	Harso Yuli Antena			
Report approved by	:	Kamini Sooriamoorthy		Approval date : 8/11/2023	

Annual Surveillance Audit 1					
On-site audit date	:	22-26/07/2024		No. of auditor days :	19
Audit team	:	Rozaimee Ab Rahman, Dzulfiqar Azmi, Mohd Zulfakar Kamaruzaman, Ezanie Ahmad			
No. of major NCR	:	1	Indicator: 6.1.5		Closing date :24/10/2024
No. of minor NCR	:	NA	Indicator :NA		
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		X	NA	X	X
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		Indigenous people	Contractor	Others (Please specify)	
			X		
Supply base sampled	:	J1pom, Batangan Estate, Lutong Estate, Lokan Estate, Lungmanis Estate			
Changes since the last audit	:	NA			
Justification of audit planning	:	Total allocation of auditor days for Jeroco 1 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 = 15 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 : 7/11/2024	

SUMMARY OF INFORMATION

TABLE 1

	STAGE 2 / RA	ASA 1	ASA 2	ASA 3	ASA 4
Projection Period / Reporting Period*	July 2023 to June 2024	July 2024 to June 2025			
Certified FFB Processed (MT)	229,325.00	229,899.82			
Production of Certified CPO (MT)	52,650.00	53,448			
Production of Certified PK (MT)	11,900.00	11,758			
Certified Areas (Ha)	11,436.67	11,436.67			
Planted Areas (Ha)	10,380.00	10,380.00			
Production Areas (Ha)	9,713.00	9,713.00			
HCV Areas / Conservation Areas (Ha)	386.34	386.34			
REMARKS					

**There shall be no gap in the projection period/reporting period.*

TABLE 2

	PO	PK
****Last years certified volume (MT)**	**80,954.00	**18,444.06
Last years actual certified sold (MT)	60,920.92	12,403.01
Last years actual sold under other schemes (MT)	-	-
Last years sold conventional (MT)	-	-
Last year actual sold CSPO credits (where applicable)	-	-
New year certified volume (MT)	53,448.00	11,758.00

***Extension of volume approved by RSPO in July 2023*

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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
Rozaimee Ab Rahman	Lead Auditor / Supply Chain, TBP, Metrics Template, Environment	Holds a B. Sc. Of Agriculture from UPM. He had 7 years of working experience in the oil palm operation. He is a qualified Lead Auditor for RSPO P&C and SC and MSPO.
Mohd Zulfakar Kamaruzaman	Auditor / Social (External), & 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, attended the 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.
Dzulfiqar Azmi	Auditor / Safety / GAP / Mill Best practices	Holds a B. Sc. In Agriculture from University Teknologi Malaysia (UiTM). He had more than 5 years of working experience in the oil palm operation. He has experience in auditing since 2018. He is RSPO Lead Auditor since Oct. 2020.
Nor Ezani Ahmad	Auditor / Social (Internal)	Holds a B.Sc. Conservation Biology and master's 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 Jeroco 1 palm oil mill and Jeroco Group of Estates (4 of supply base) 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 4 supply base covered during the audit are Lokan Estate, Lutong Estate, Batangan Estate and Lungmanis Estate. The audit included an on-site audit to the estates, mill and settlers' houses (can be expanded) 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)	▪ The following were confirmed during the conduct of audit as there was no evidence to prove otherwise: ▪ All workers signed the employment agreements with the estates/mill. They understood the contents of agreement, as these were prepared in English/Bahasa as the case may be. For those who couldn't read, the contents were explained to them in language they understood, usually by fellow countrymen who has worked in Malaysia longer. ▪ They are aware of their working hours (8 hours) and confirmed they were paid overtime for any work in excess of 8 hours. There was no forced overtime. ▪ They have been getting salaries above RM1,500 since May 2023 since the implementation of the Minimum Wages Order (amendmend 2022). ▪ Salaries were paid before the 7th of every month. ▪ No abuse at work, and no sexual harassment. They understand what constitutes sexual harassment. ▪ No discrimination between migrant workers and local workers, between male and female workers. ▪ Comfortable housing with water and electricity provided. ▪ Have access to affordable food from the canteen/sundry shops within the estate/mill premises. ▪ Entitled to free medical facilities at the estate clinic. ▪ Have representatives who attend regular meetings with the management where they can put forward any complaints and or raise any issues. They are aware of the complaints form. They have used them to complaint about house defects. ▪ They knew the types of work offered at mill & estate when they were in their own countries. ▪ All migrant workers keep their own passports. ▪ Overall, no NC's related to the employment conditions.
2) Settlers	▪ Not applicable. There are no settlers within Jeroco 1 CU
3) Villagers / Local communities (including women	▪ Not applicable. There are no villagers within Jeroco 1 CU

representatives, displaced communities)	
4) Suppliers	▪ Jeroco 1 CU and supplier contract were signed by both parties. Suppliers would be contacted to supply hardward items as and when the need arises. This happens approximately once in two months for suppliers. ▪ Fair dealings with the units in Jeroco 1 CU. ▪ Payments are made within 1 months of invoice.
5) Contract workers (local / foreign / Orang Asli workers / male & female)	▪ No contractors workers been employed.
6) Local & national NGOs	▪ No issues were raised by local and national NGOs
7) Government agencies / Statutory bodies	▪ No issues were raised by Government agencies / Statutory bodies.
8) Independent growers / Smallholders	▪ Hap Seng give support to surrounding smallholders and growers by given them Free Consultation, Free Assessment, and anything related to RSPO and MSPO certification. Until to date surrounding smallholder who are RSPO certified and MSPO certified.
9) Indigenous people	Not applicable. There are no indigenous people living within or in vicinity of Jeroco 1 CU.
10) Contractor	▪ During the audit were Minor Job contracts between Jeroco Plantations Sdn Bhd and the contractors.The contracts contain a provision that the contractor shall comply with the provisions of the relevant Acts, regulations and by-laws. ▪ For Estate, review on Estate Shop Agreement found the agreements for Estate Shop has contain specific clauses on meeting applicable legal requirements as verified through contract agreement in Estate Shop and addendum. The agreements has been renewed on annual basis. Stated in the agreement, the tenancy will automatically renew on yearly basis unless terminated by either party by giving 3 months' notice in writing. ▪ No issues have been raised by contractor
11) Previous land owner (if any)	▪ The right to use the land at Jeroco 1 CU can be demonstrated and not disputed by any party. Auditor had sighted that there were clear land ownership documents. Land titles were available in documents. The original copies of the documents were kept in Plantation Central Office (PCO), Sg. Segama. Copies of land titles for all estates were sighted. All the estates were under the jurisdiction of Kinabatangan District. Review of the land titles show that the requirements that the land title for all the estates namely for cultivation of an agricultural crop of economic value have been complied with.
12) Others (please specify)	▪ No issues so far.

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

Jeroco Palm Oil Mill 1 certification unit (hereafter refer to JPOM1 CU) is one of the business units under the Hap Seng Plantations Holdings Berhad (HSPHB). Located at Off 50 KM, Jalan Jeroco, Lahad Datu, Sabah, Malaysia, the CU consists of one mill i.e., Jeroco Palm Oil Mill 1 (JPOM1) and 4 supply bases i.e. Batangan, Lutong, Lokan and Lungmanis Estates.

Jeroco 1 CU is surrounded by neighboring oil palm stakeholders and forest reserve, 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 Tomanggong Group of Estate and Sungai Segama Group of Estate.

The JPOM1 has a processing capacity of 60 metric tonnes of fresh fruit bunches (FFB) per hour. The mill only receives and processes crops from HSPHB's certified supply bases. The CU has other management system certification schemes such as Halal, HACCP, ISCC and MSPO.

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

The FFB sourced fully from company owned estates that are certified. Details of the FFB contribution from each source to the Jeroco 1 Palm Oil Mill were as follow:.

Table 1: Actual FFB production by the supply base for the last reporting period (July 2023 to June 2024)

Estates	FFB Production	
	Tonnes	**Percentage (%)**
Batangan Estate	76,836.07	39.36
Lutong Estate	47,739.12	24.36
Lokan Estate	44,920.90	23.00
Lungmanis Estate	23,657.62	12.10
Total	**193,153.71**	
Diversion Certified		
Tomanggong	818.24	0.28
Tagas	1,023.80	0.35
Kawa	712.62	0.24
Kapis	38,768.83	13.59
Litang	45,909.39	16.10
Bukit Mas	2,838.18	0.99
Sungai Segama	1,977.00	2.32
Grand Total	**285,201.77**	

Table 2: Projected FFB production by supply base for the next reporting period (July 2024 to June 2025)

CU own estates	FFB Contribution	
	Tonnes	Percentage (%)
Batangan Estate	86,943.43	37.82
Lutong Estate	55,635.00	24.20
Lokan Estate	58,628.00	25.50
Lungmanis Estate	27,401.00	11.92
Total	**229,899.82**	**100%**

Table 3: Actual FFB received and CPO & PK dispatch by the Mill for the last reporting period (July 2023 to June 2024)

RSPO Supply Chain Model: IP	Total (MT)
FFB Received	285,201.77
FFB Processed	285,201.77
CPO Production	60,920.90
PK Production	12,403.01
CPO delivered as RSPO certified	60,920.90
CPO delivered under other schemes (MT) – ISCC	-
PK delivered as RSPO certified	12,403.01
PK delivered under other schemes (MT)	-
PK delivered as non-RSPO certified	-
Credits traded thru Book & Claim	

Table 4: Projected FFB received and CPO & PK dispatch by the Mill of the next reporting period (July 2024 to June 2025)

	Total (MT)
FFB Received	229,899.82
CPO Production	53,448
PK Production	11,758

**Notes : The actual table applied is different, depending on the type of Supply Chain Model. Refer to admin.*

Table 5 Planted and certified area of the CU

Estate	Planted (ha)	Certified (ha)
Batangan Estate	3,394.00	3,632.88
Lutong Estate	2,194.00	2,448.40
Lokan Estate	2,837.00	3,155.39
Lungmanis Estate	1,955.00	2,200.00
Total	**10,380.00**	**11,436.67**

Table 6 Planting profile for *xx* CU

Estate	Year of planting	Planting Cycle	Mature >3 years (Ha)	Immature < 3 years(Ha)	Planted area	% of planted area mature	% of planted area immature
Batangan Estate	2004	2nd	450.00	0.00	450.00		
	2006	2nd	388.00	0.00	388.00		
	2008	2nd	151.00	0.00	151.00		
	2009	2nd	148.00	0.00	148.00		
	2010	2nd	280.00	0.00	280.00		
	2011	2nd	682.00	0.00	682.00		
	2012	2nd	458.00	0.00	458.00		
	2013	2nd	406.00	0.00	406.00		
	2014	2nd	151.00	0.00	151.00		
	2015	2nd	280.00	0.00	280.00		
Total Batangan Estate			**3,394.00**	**0.00**	**3,394.00**	**100.00**	**0.00**
Lutong Estate	1999	1st	157.00	0.00	157.00		
	2004	1st	42.00	0.00	42.00		
	2006	2nd	456.00	0.00	456.00		
	2007	2nd	159.00	0.00	159.00		
	2011	2nd	157.00	0.00	157.00		
	2012	2nd	146.00	0.00	146.00		
	2013	2nd	306.00	0.00	306.00		
	2014	2nd	318.00	0.00	318.00		
	2015	2nd	303.00	0.00	303.00		
	2017	2nd	150.00	0.00	150.00		
Total Lutong Estate			**2,194.00**	**0.00**	**2,194.00**	**100.00**	**0.00**
Lokan Estate	1998	1st	439.00	0.00	439.00		
	1999	1st	1,309.00	0.00	1,309.00		
	2014	2nd	244.00	0.00	244.00		
	2015	2nd	149.00	0.00	149.00		
	2016	2nd	296.00	0.00	296.00		
	2017	2nd	161.00	0.00	161.00		
	2018	2nd	239.00	0.00	239.00		
Total Lokan Estate			**2,837.00**	**0.00**	**2,837.00**	**100.00**	**100.00**
Lungmanis Estate	1995	1st	765.00	0.00	765.00		
	1996	1st	923.00	0.00	923.00		
	2018	2nd	0.00	267.00	267.00		
Total			**1688.00**	**267.00**	**1,955.00**	**86.34**	**13.66**
Sub Total			**9,713.00**	**667.00**	**10,380.00**	**93.57**	**6.43**

2.3 Organizational Information/Contact Person(s)

The details of the contact person are as below:

Name	:	Mr. Kee Keow Chong
Position	:	General Manager - Agronomy
Address	:	Hap Seng Plantations Holdings Berhad C/O: Hap Seng Fertilizers Sdn Bhd, Batu 2, Jalan Kastam Baru, 91119 Lahad Datu, Sabah, Malaysia.
Phone no.	:	+6089 278183, +6089 278138
Fax no.	:	+6089 278168/186
Email	:	keekc@hapseng.com

3.0 AUDIT FINDINGS

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

There was no change to the certified products since last assessment.

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 :

Hap Seng Plantations is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details provided in the Attachment 6

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?

The revised TBP has been approved by RSPO on 21/09/2023.

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 _____

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 so far.

3.4	Status of previous non-conformities * * If not closed, minor non conformity will be upgraded to major non conformity	■ Closed ☐ Not closed*
3.5.	Complaint received from stakeholder (if any) No Complaint received	
4.0	**DETAILS OF NON-CONFORMITY REPORT**	
4.1	For P&C (Details checklist refer to Attachment 3) : Total no. of minor NCR(s) — List :NA Total no. of major NCR(s) — List :6.1.5 NEA 01 2024	
4.2	For SC (Details checklist refer to Attachment 3) : ~~Total no. of minor NCR(s)~~ — ~~List :~~ ~~Total no. of major NCR(s)~~ — ~~List :~~	
5.0	**AUDIT CONCLUSION** The audit team concludes that the organization has / has not* established and maintained its management system in line with the RSPO P&C requirements of the standard and demonstrated the ability of the system to systematically achieve agreed criterion & requirements.	

6.0 RECOMMENDATION

☐ No NCR recorded. Recommended to continue certification.

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

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

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

■ Recommended to continue certification.

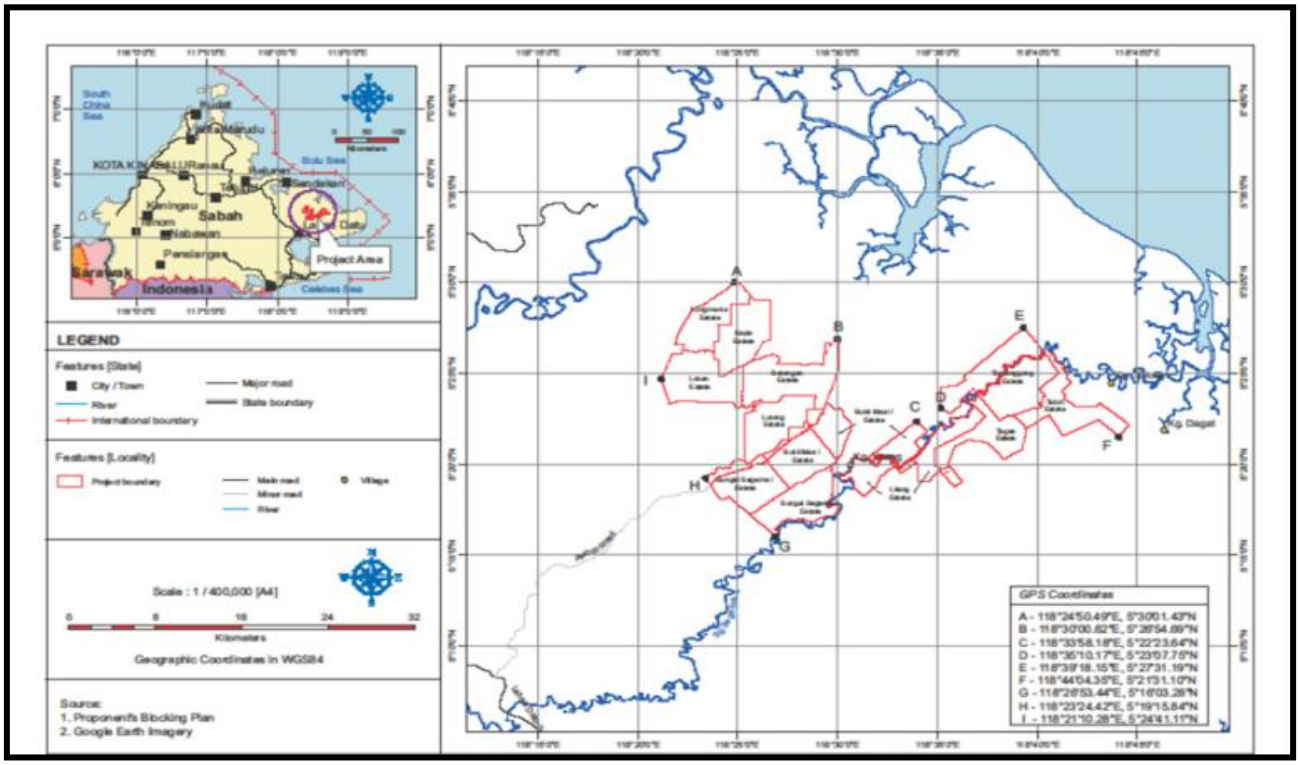
☐ Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided but not fully accepted by the audit team. NCR(s)…… have not been satisfactorily closed out within 90 days of the audit. Recommended for suspension of the certificate.

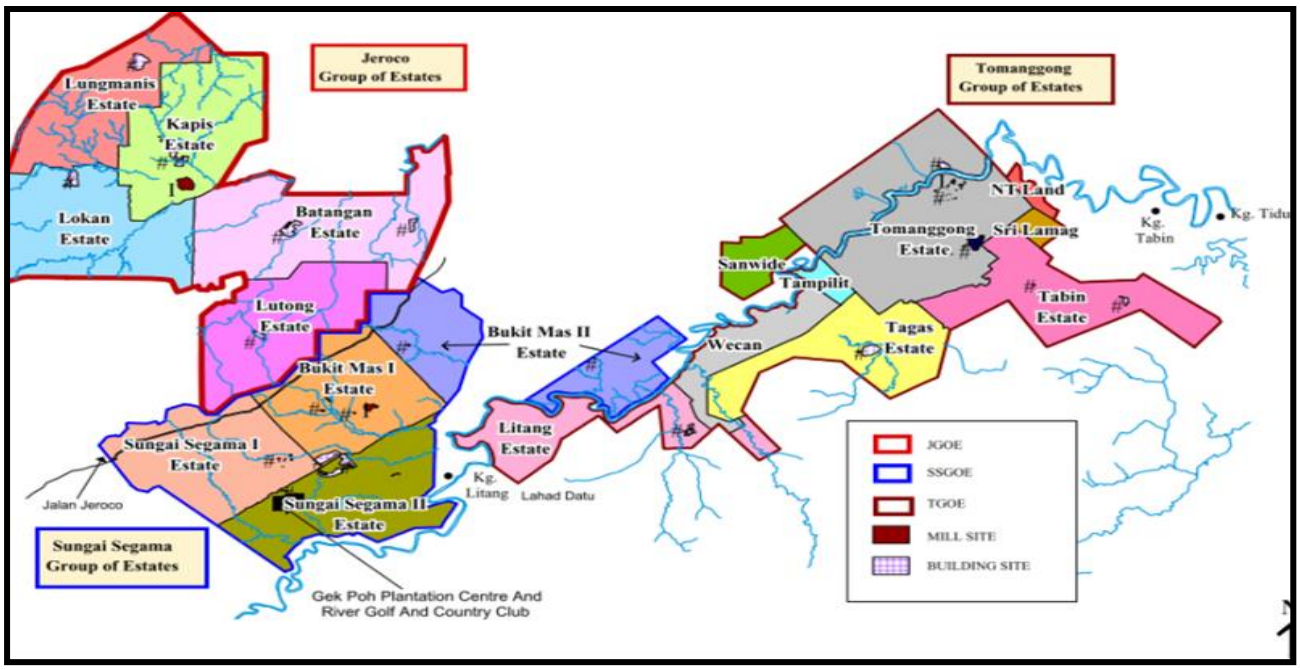
Note: Major NCRs which are not addressed within a further 90 days shall result in the certificate being withdrawn.

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

Audit Team Leader :	ROZAIMEE BIN AB RAHMAN		**24/10/2024**
	(Name)	(Signature)	(Date)

Attachment 1 - Map





Attachment 2 – Audit Plan

SURVEILLANCE 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 :22-26 July 2024

3. Site of assessment : JEROCO 1 CERTIFICATION UNIT:

- JEROCO 1 POM
- BATANGAN ESTATE
- LUTONG ESTATE
- LOKAN ESTATE
- LUNGMANIS 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, March2018
b. RSPO Certification System Documents
c. Company's audit criteria including Company's Manual/Procedures

5. Assessment Team

Lead Auditor : ROZAIMEE BIN AB RAHMAN (RAR)
Auditor :

- MOHD ZULFAKAR KAMARUZAMAN (MZK)
- DZULFIQAR AZMI (DA)
- NOR EZANIE AHMAD (NEA)

Lead Assessor and Auditor shall have competence in one or more areas i.e. HCV, Legal, environment,OHS, GAP, social

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 andevaluation of records.

8. Audit Findings

Audit findings shall be classified as major and/or minor. Major non conformities shall be addressed within90 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 mattersarising or coming to its attention with the conduct of the programme, which is of confidential in nature otherthan 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 thisaudit

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 2023 to December 2023, and
   ii. 12-month period counting up to two months before audit month: **Apr 2023 to May 2024**
b) Reporting time frames for demographic data:
   i. For mill and estate workers: as of 31 December 2023
   ii. For smallholders and outgrowers: January 2023 to December 2023
c) Reporting time frame for all other social and environmental data:

i. January 2023 to December 2023

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

Date / Time	Coverage of assessment / Activity / Site	MZK	DA	RAR	NEA
Day 1- 22/7/24 8.30am – 9.00am	Opening Meeting – Venue: **PCO** • Audit team Leader - Briefing on assessment objectives, scope, methodology, confidentiality clarification, audit criteria and programmes • Organization Representative - Briefing RSPO implementation, significant change on organization activity, structure, certified areas, machinery, FFB supply bases , Time bound plan, actions taken to address previous audit findings.	**/**	/	**/**	**NA**

9.00am –
12.30pm
	Site observation to JEROCO 1 POM
	P1, P2, P3, P4, **P5, P6, P7**
	• Verification of basic information estate/Metric templates
	• Confirmation of time bound plan & review of partial certification
	• Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone
	• Occupational safety & health aspects , chemical management
	• Interview with workers, contractors etc.
	• Environmental management, waste & chemical management
	• Social aspects -SIA, management plan & implementation, workers' quarters,
	• Stakeholder consultation with affected communities surrounding the estate
	• Interview with gender committee, safety committee, worker representative/Union, contractors, supplier, etc.
	• Land titles user rights
	• Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, Peat Management, Buffer Zones, BMP for Buffer Zones.
	• GHG Calculation
	  • New planting
	  • SCCS requirements & standards
		/	/	**/**	**NA**

12.30pm – 1.30pm	Lunch Break	**/**	/	**/**	**NA**
1.30pm – 4.30pm	Continue assessment at respective sites	**/**	/	**/**	**NA**
5.00 pm	End of day 1 audit	**/**	/	**/**	**NA**
Date / Time	**Coverage of assessment / Activity / Site**	**MZK**	**DA**	**RAR**	**NEA**

Day 2– 23/7/24 8.30am – 12.30pm	**Site observation to LUTONG ESTATE** **P1, P2, P3, P4, P5, P6, P7** • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Land titles user rights • Social aspects - SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the CU • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, • New planting • Occupational safety & health aspects, chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management	/	/	/	/
12.30pm – 1.30pm	Lunch Break	/	/	/	/
1.30pm – 5.00pm	• Continue assessment at respective sites	/	/	/	/
5.00 pm	• End of day 2 audit	/	/	/	/
Date / Time	• **Coverage of assessment / Activity / Site**	**MZK**	**DA**	**RAR**	**NEA**
Day 3 – 24/7/24 8.30am – 12.30pm	**Site observation to LOKAN ESTATE** **P1, P2, P3, P4**, **P5, P6, P7** • Verification of basic information estate/Metric templates • Confirmation of time bound plan & review of partial certification • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative/Union, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, Peat Management, Buffer Zones, BMP for Buffer Zones. • GHG Calculation • New planting	/	/	/	/
12.30pm – 1.30pm	• Lunch Break	/	/	/	/
1.30pm – 5.00pm	• Continue assessment at respective sites	/	/	/	/
5.00 pm	• End of day 3 audit	/	/	/	/

Date / Time	Coverage of assessment / Activity / Site	MZK	DA	RAR	NEA
Day 4 – 25/7/24 8.30am – 12.30pm	**Site observation to LUNGMANIS ESTATE** **P1, P2, P3, P4**, **P5, P6, P7** • Verification of basic information estate/Metric templates • Confirmation of time bound plan & review of partial certification • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative/Union, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, Peat Management, Buffer Zones, BMP for Buffer Zones. • GHG Calculation • New planting	**/**	/	**/**	**/**
12.30pm – 1.30 pm	Lunch Break (Fri	**/**	**/**	**/**	**/**
2.30pm – 4.00pm	Continue assessment at respective site	**/**	**/**	**/**	**/**
5.00pm	• End of day 4 audit	**/**	**/**	**/**	**/**

Date / Time	Coverage of assessment / Activity / Site	MZK	DA	RAR	NEA
Day 5 – 26/7/24 8.30am – 12.30pm	**Site observation to BATANGAN ESTATE** **P1, P2, P3, P4**, **P5, P6, P7** • Verification of basic information estate/Metric templates • Confirmation of time bound plan & review of partial certification • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative/Union, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, Peat Management, Buffer Zones, BMP for Buffer Zones. • GHG Calculation • New planting	/	/	/	/
12.30pm – 1.30 pm	Lunch Break (Friday Prayer)	/	/	/	/
2.30pm – 3.00pm	Continue assessment at respective site	/	/	/	/
2.30pm – 4.00pm	Audit Team Discussion	/	/	/	/
4.00pm – 5.00pm	**Closing meeting**	/	/	/	/

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.		Jeroco 1 CU is committed to provide adequate information upon request for information on (environmental, social and/or legal) issues relevant to RSPO Criteria to relevant stakeholders for effective participation in decision making by upon request. There was procedure available on communication as evidenced in Jeroco 1 CU, entitled *"Prosedur Memohon Maklumat Syarikat"* with revision date 01/01/2020. The procedure involved internal and external consultation. The procedure provided a form to be filled up by any stakeholder who has the interest to request any information pertaining to Principle 1. Nonetheless, the method of requesting information was not limited by filling up the form alone. It was also described in the procedure that other means of request such as verbal or in writing, would also be entertained.
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders.		The CU continued to use the internet for disseminating public information, using appropriate language. Information relating to land titles, safety and health plans, pollution prevention plans and the procedure for complaints and grievances are available through Hap Seng Plantations Holdings Berhad website at http://www.hapsengplantation.com It was evident that Jeroco 1 CU provided relevant information on environmental, social and/or legal upon request by the stakeholders either through letter or during the annual stakeholder meeting.
	1.1.3 (C) Records of requests for information and responses are maintained.		The CU continued to maintain stakeholders for contractors, vendors/suppliers, government agencies, schools, local communities, etc. It was noted that Hap Seng Plantations has revised their website, http://www.hapsengplantation.com to include all management documents relating to the unit's environmental, social and legal issues demonstrating commitment towards compliance to RSPO criteria via Hap Seng Plantation Sustainability Report. The estates and mill maintain records of communication and consultation with external and internal parties. These include communication with DOSH, Labour Department, Immigration Department, Department of Environment, suppliers and their own workers. Comments by DOSH and DOE on mill and estate operation were recorded in the

Clause	Indicators	Comply Yes/No	Findings
			respective DOSH and DOE inspection book. It was noted during this surveillance audit that there were no requests of information from the authority and stakeholders with regards to the agriculture practice, environment, and safety and health requirements. There was no request of information especially on social related issue since last year audit as verified at Jeroco 1 POM and all estates. Jeroco 1 CU had continued to maintain a comprehensive system with respect to this criterion. Request Form for their stakeholders or other interested party who had viewed / obtained document related to RSPO and Record of Visitation by government agencies such as MPOB, DOE and DOSH were maintained.
	1.1.4 (C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.		The consultation and communication procedures were documented. External and internal communication procedures developed by Hap Seng Plantations for the estates and mill maintained to be followed and available at the audited sites. Consultation and communications procedures for Jeroco 1 CU is documented in the *Stakeholders Consultation Procedure with revision dated 30/11/2018.* This document was sighted during the audit. An examination of the records kept in the internal and external communication files found that the estates and mill followed the procedures and manuals developed by the company. In the case of internal communications, records of meetings, briefings and memos were sighted. Notices and posters / pamphlets observed displayed on notice boards at the office and the muster ground were also used as a means of internal communication. Regular morning briefings were used by the management to communicate policies, procedures, rules and regulations and other information to its employees. The CU has provided relevant information (environmental, social and/or legal) as requested by the relevant stakeholder during the annual group stakeholder meeting. In the case of external communications, they were mainly in the form of correspondence, which were kept in the External Communication File
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.		The stakeholder lists for Jeroco 1 CU were made available. Details were reviewed prior to proceeding with the stakeholder consultation process. The lists were updated to include the following a) Relevant government agencies b) Indonesian consulate, Philippines Embassy, c) Neighbouring schools, HUMANA school, d) Neighbouring estates e) NGOs f) Suppliers and contractors g) Clinic and hospitals, h) FFB suppliers and consultants i) workers leader, women leader, religion head, ethnic leader
1.2	1.2.1 A policy for ethical conduct is in		A policy committing to integrity and ethics has been established by HSPHB named *Anti-*

Clause	Indicators	Comply Yes/No	Findings
The unit of certification commits to ethical conduct in all business operations and transactions.	place and implemented in all business operations and transactions, including recruitment and contracts.		*Bribery and Corruption Policy (ABC Policy)* signed by its Executive Director dated 11.06.2020. The policy was communicated to all workers via morning muster briefing. The ABC Policy applied via contract agreement under article (16) to all its suppliers, consultants, agents, contractor's/service providers who have direct dealings with the Group. Sighted in the addendum agreement containing a provision that the contractors shall comply with the provisions of the relevant Acts, regulations and by-laws and compliance on ABC. The same was applied throughout Jeroco 1 CU.
	1.2.2 A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		The company established Internal Audit to monitor the compliance and implementation of the policy throughout the plantations. The contractors and vendors signed on the ABC Policy where they complied with the ABC and other law and regulation. The overall ethical business practice was regularly monitored through the internal audit conducted by the HSP Sustainability Team and Consolidated Berhad (HQ Department). Based on the ABC Policy, it explains where to get guidance, raising a concern or reporting a violation. This is being brief to the worker during morning muster and internal/external stakeholder meeting.

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	Based on evidence, Jeroco POM are in complies with applicable legal requirements and regulations. The evidence below was verified during the audit. Permit / license: Certificate Fitness (CF): Occupational Safety and Health (Noise Exposure) Regulations 2019 • Noise Risk Assessments were available USECHH Regulations • CHRA report conducted. • Medical Surveillance • LEV periodic test • Competence person • Steam Engineer Grade1 • Boilerman grade 1 • Boilerman Grade 1 • Chargeman Grade AO • ICE grade 1

Clause	Indicators	Comply Yes/No	Findings
			• ICE grade 2 • AGT • Work At height • AESP • Competent Persons for POME and Schedule Waste EQ (Prescribed Premise) Crude Palm Oil Regulations 1977 • License number –validity until 30/6/2025. This license obligates shared to both Jeroco 1 and Jeroco 2 Palm oil mill. All the final discharge has been channeled to Biogas plant. • Sighted latest reporting to DOE for second quarter on 04/07/2024. • 3rd party environment audit dated 25/03/2024 Air monitoring • Stack emission Monitoring for Boiler, anaerobic digestion plant, biogas engine, bulking plant & POM comply with the permissible limit.
	2.1.2 A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations.	YES	Jeroco 1 CU had documented the List of Legal Register – Estates & Mills, covering all the necessary regulatory requirements. List of applicable legal and other requirements was made available during the assessment. The CU continued to implement and maintain the established documented system for identifying, accessing, tracking and monitoring of compliance with the legal requirements that were applicable to them. i) Jeroco 1 mill had its own Legal and Other Requirements Register (LORR) and were being evaluated individually annually for compliance. The legal registers were updated by the person in-charge (sustainability department) and approved by the respective Managers. Recent update was on 21/07/2024. ii) Changes to the law and regulation are monitored by the Sustainability Team. Various sources were referred in obtaining information about the updates of legal requirements. This includes checking with the industrial association (e.g., MPOA, EMPA, SECA, etc.), attending seminar/conference, various media such as LawNet, internet, newsletter, buying of the law books, government agencies websites, etc. The Jeroco 1 CU was tracking any changes to applicable law and as the person responsible to monitor any changes to the law and to cascade those changes to all sites. Latest review was done on 21/07/2024 for new amended legal compliance. The latest legal register update by Sustainability / Agronomy is listed below 1. OSH Act reg 2024 (fee for reg competent person and registed training provider) 2. OSH Act reg 2024 (construction work) 3. OSH Act reg 2024 (plant requiring CF)

Clause	Indicators	Comply Yes/No	Findings
			4. Environmental quality act 1974 (Act 127)
	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	For all the four estates – Jelutong, Lokan, Lungmanis and Batangan, the boundary markers and stones were visible and clearly maintained.
2.2 All contractors providing operational services and supplying labour and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.	2.2.1 A list of contracted parties is maintained.	YES	All contractors providing operational services and supplying labour in Jeroco 1 CU has comply with legal requirements. Sighted the list has been included in the stakeholder list. However, as of to date, no contractor has been bound at JPOM 1, only Minor Job Contract available in case of they need outsider specialist. It was noted no Fresh Fruit Bunch (FFB) from non-certified suppliers due to IP certification in Jeroco 1 CU. For All Estates the contractor list they maintained their contracted parties in the respective stakeholder list. This mentioned contracted parties were sundry shop owner at the respective estate.
	2.2.2 All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/accredited) for migrant workers, service providers and labour contractors, is available.	YES	Each contract issued to suppliers and contractors contain a clause requiring compliance with legal requirements. Sighted during the audit were Minor Job contracts between Jeroco Plantations Sdn Bhd with the contractors. The contracts contain a provision that the contractor shall comply with the relevant Acts, regulations and by-laws. For Estate, Review on Estate Shop Agreement found the agreements for Estate Shop, has contained specific clauses on meeting applicable legal requirements as verified through contract agreement in Estate Shop and addendum. The agreements has been renewed on annual basis. Stated in the agreement, the tenancy will automatically renew on yearly basis unless terminated by either party by giving 3 months' notice in writing. Legal due diligence is carried out by the Contracts Department at PCO on all FFB suppliers and third party contractors including recruitment agencies and others.
	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	There was no third party FFB has been send to the Jeroco1 POM. Review on Estate Shop Agreement found the agreements for Estate Shop, has contain specific clauses on meeting applicable legal requirements as verified through contract agreement in Estate Shop and addendum. The agreements has been renewed on annual basis. Stated in the agreement, the tenancy will automatically renew on yearly basis unless terminated by either party by giving 3 months' notice in writing. Contract for Labour Quarters Repair has contain specific clauses on meeting applicable legal requirements as verified through contract agreement in Minor Job Contract in the relevant clauses. Addendum Contracts agreements contain clauses disallowing child, forced and trafficked labour. where young workers are employed, the contracts include a clause for their protection.

Clause	Indicators	Comply Yes/No	Findings
			The prohibition against child labour is included in all service contracts and supplier agreements. All contracts entered into with third parties contain a clause which states that the contractor shall ensure no minors (below 18 years old) are employed and a clause of the contracts which contains a provision that the contractor shall comply with the provisions of the relevant Acts, regulations and by-laws, including Employment of Children and Young Persons (Employment) Act 1966. The contract agreement between Jeroco 1 CU and Estate Shop & Replanting agreements have been immediately included with the clauses of "disallowing child, forced and trafficked labor and where young worker are employed are protected". The clauses of "disallowing child, forced and trafficked labor and where young worker are employed are protected" were stated in in the addendum Estate Shop Tenancy Agreement and Contract Agreement Proposed Oil Palm Replanting in RP2022.
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: • Information on geo-location of FFB origins. • Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder • One or more supporting documents for claims • Valid MPOB license	YES	All Fresh Fruit Bunches are supplied from Jeroco 1 CU owned estates which are certified to RSPO. There is no third-party FFB sent to the JPOM1. Thus, this Indicator was not applicable to Jeroco 1 CU
	2.3.2 For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.	YES	All Fresh Fruit Bunches are supplied from Jeroco 1 CU owned estates which are certified to RSPO. There is no third-party FFB sent to the JPOM1. Thus, this Indicator was not applicable to Jeroco 1 CU

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	3.1.1 (C) A business or management plan (minimum	YES	The CU has established and implemented its commitment towards long term sustainability and improvements through a "Forecast Summary for Revenue & Capital Expenditure FY2025 to FY2029".

Clause	Indicators	Comply Yes/No	Findings
implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.	three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.		The business management plan shows the attention to quality of planting materials FFB, throughput FFB and CPO, crop projection, cost of production, price forecast, financial indicators such as cost benefit, discounted cash flow, return on investment, revenue and capital expenditure is projected. The CU have a yearly budget prepared by the management and approved by top management that indicates the business plan on an annual basis. This annual budget specifies the details of the expenditures through better and more sustainable management. The business plans are prepared by the respective Managers and verified by the General Managers for onward approval of the Chief Executive - Group Plantations. There are no smallholder schemes managed by Jeroco 1 POM.
	3.1.2 An annual replanting programme projected for a minimum of five years with yearly review, is available.	YES	The replanting programs are documented in the *"Replanting Programmed JGOE 2025-2033".* The latest revision being in accordance with a memorandum issued by the General Manager of Agronomy. The revised replanting programme for the estate in the CU for the forthcoming five years was reviewed. The progress of the replanting is monitored and recorded by individual units with monitoring from the Head Office Management with final approval made by Chief Executive Group Plantations. The replanting programme is reviewed at minimum 1x/yearly. Other reviews are subjective based on situational needs of the company. This is made by the Plantation Management Committee.
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken. *completeness of actions taken to address the internal audit findings.*	YES	The Management Review was held in combination as a Group for the entire CU and complexes chaired by General Manager - Group Plantations. Latest management review was carried out on 06/05/2024 for Jeroco Group. Minutes of meeting were sighted and verified. No major issues were highlighted during the meeting. Focus is on the forthcoming external RSPO audit in July 2024. The internal audit was conducted annually before the external audit. The internal audit was conducted at Jeroco 1 POM on 23-24/04/2024, Lungmanis Estate on 15-16/04/2024, Lokan Estate on 25-26/04/2024, Batangan Estate on 29-30/04/2024, Lutong Estate on 02-03/05/2024. The internal audit report was made available to the management for their review. Sighted the internal audit report, nonconformance and opportunities for improvement as well as the corrective action taken for the estates and POM. Based on the identified root cause recorded in the internal audit report generally it has guided the organization to provide effective corrections and corrective actions to prevent recurrence of nonconformity.
3.2 The unit of certification regularly monitors and reviews their economic, social	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	YES	Plans and impact assessments relating to social and environmental impacts were available. The Jeroco CU have conducted social assessment titled 'Social Impact Assessment, Management Action Plans and Continuous Improvement Plans' and environmental assessment titled 'Environmental Impact Assessment Management Action Plans and Continuous Improvement Plans'. The SIA, MGT action Plan and CIP for Jeroco Group of estates and Jeroco Palm Oil Mill 1 were review and updated on 09/07/2024.

Clause	Indicators	Comply Yes/No	Findings
and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.	certification.		The updated plan above had each of the issues identified for each of the operating unit.
	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 monitoring and continuous improvement process, annual reports are submitted to the auditor using the RSPO metrics template before the audit started. The auditor already verified and checked the data and figure given was tele with their database system.
	.		
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	The POM and estates operations in the organization are guided by the Group Manuals and Standard Operating Procedure. The mill processing guidelines and standards are detailed via the Safe and Standard Operation Standard with revision date on 11/01/2022. Oil Palm Agriculture Policy (OPAP) is the manual used for the operations in the estate. The manual is maintained and updated accordingly. The latest update was carried out in 16/12/2023 on changes in Pest and Disease. It was confirmed that all activities in the estates from seedlings in nursery to planting in the fields have been included in the Manual. The document specifies the following sections such as pest & diseases management, fertilizer of replanting (terracing and platforming, planting distances and lining), nursery (single and double stage nursery), manuring, weeding, water management, road maintenance management, thinning, epiphyte eradication, belt press solid application (BPS), pruning and harvesting. Safe and Standard Operating Procedures is the Standard Operating Procedures used for the safety precautions for all operations in the estate and mill. Last revised was on 29/02/2024 regarding FFB Bin System. The document stated the procedure and control measures, other than that PPE's that made compulsory during work commenced. It was also noted that relevant SOPs maintained displayed at various workstations for easy reference, for example, at the muster ground, workshop, riparian buffer zone, chemical storage and diesel storage. Meanwhile, below SOPs noted maintained concerning social matters: • Safe and Standard Operating Procedure for Sexual Harassment dated 31/01/2019. • Stakeholder Consultation Procedure dated 30/11/2018. • Grievance Procedure (Internal & External), dated 18/07/2020 • Request for Information Procedure, with revision dated 01/01/2020. • Procedure Whistleblower dated 07/12/2016. • Standard Operating Procedure – Recruitment, Selection, Hiring, Termination, Retirement and Promotion of Workers (Local & Foreign), revised on 08/05/2024.

Clause	Indicators	Comply Yes/No	Findings
			• SOP – Managing COVID 19 in Plantation, dated 16/03/2020.
	3.3.2 A mechanism to check consistent implementation of procedures is in place.	YES	The CU had an established mechanism to perform checking to ensure consistent implementation of procedures. The monitoring of the SOP implementation was closely made by all levels of the supervisory personnel with records maintained and checked. Among others the records maintained are; i. Daily production/work records for the core activities at the estates ii. field cost book / chemical consumption record iii. mature/immature field work program - fertilizer application, - herbicide spraying, / rat baiting, - Harvesting and collection of FFB. All the above records were kept for a minimum period of 12 months. In addition, the management adopted the following check and balances though visit of the following dept /superiors i. Agronomic advisory report and fertilizer recommendation minimum 1x/year to monitor matters ii. Plantation Advisory visit producing "*Estate Visit Report*" at frequency of 2x/year performing assessment Internal audit by the Agronomy Dept (Sustainability Unit) scheduled 2x/year for each unit. The exercise is to inspect and monitor compliance on ISCC/MSPO/RSPO standard requirement. Results from assessment of which are tabled and discussed during the Management Review.
	3.3.3 Records of monitoring and any actions taken are maintained and available.	YES	The implementation of SOP is monitored daily by the field staffs and Assistant Managers with overall overview by the Managers. The monitoring is made via supervision and records maintenance. The estates among others maintained the following records. -Work program / Field cost books - bin cards, Harvesting Intervals, - Monthly Estate Report and Account, - Monthly Operations, monthly rainfall, - pest and diseases monthly return, - agrochemical monthly consumption - harvesting details i.e. daily inspection report - yield improvement program,

Clause	Indicators	Comply Yes/No	Findings
			- summary of machinery running hours - harvesting records detailing the number of bunches harvested - quantity of loose fruit collected by each harvesters. - Monthly FFB production, etc. Monthly Estate Report and Accounts are extracted from databases. The main content are oil palm crop report and yield statistics, upkeep & cultivation (mature and Immature), harvesting & collection, store balance, labour position i.e. check roll, information of employee, pay slips and wages. Estate and mill using this kind of databases to balance up the necessary accounts information for monthly closing account. Bin cards have been used for monitoring stock inventory in the estates. It was maintained and available in chemical store and fertilizer store as auditors visited and sighted them. Based on workplace inspections at the Palm Oil Mill (POM) conducted in, it was observed that all critical stations were identified and assessed. These stations include the Weighbridge, FFB Reception, Laboratory, Biogas Plant, Effluent Treatment Plant, Diesel Skid Tank, and Manual Lifting under Threshing. The inspections aimed to ensure compliance with safety and operational standards, as well as to identify areas for improvement. Each station was systematically assessed to ensure proper functioning, adherence to safety procedures, and to assess any potential environmental impacts. ***Thus, previous NCR was satisfactory closed***.
3.4 A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated	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 any smallholder/outgrower scheme, is documented.	YES	There was no new planting in Jeroco CU. Therefore, this indicator not applicable. Nevertheless, Jeroco Group of Estates and Jeroco Palm Oil Mill 1 have prepared a Social Impact Assessment, Environmental Impact Assessment, Management Action Plans and Continuous Improvement Plans. Please refer to Indicator 3.4.2 below for details.
	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	For Jeroco CU, the SIA and EIA reports separated. Environmental Impact Assessment (EIA), Management Action Plans and Continuous Improvement Plans which covers form upstream activities such as FFB reception until downstream processes was sighted during assessment. Last reviewed on 09/07/2024 by Agronomy Department (Sustainability Team). Identification and evaluation of environmental impact was done for all activities and processes related to the mill operation. Among the most significant environmental receptors are the boiler stack emission which associated with air emission,

Clause	Indicators	Comply Yes/No	Findings
in ongoing operations.			palm oil mill effluent (POME) discharge to land application. The recent EIA Environmental Aspect Impact assessment was reviewed on 09/07/2024 to cover all activities in the Jeroco CU/Groups. The chief main purpose for this assessment was to evaluate and analyze impact on soil, water, and lair associated with the organization activities. The environmental aspect and impact (EAI) also cover the upstream activities such as FFB reception until the downstream processes. It has been covered by the mill and estate process. The Social Impact Assessment (SIA), Management Action Plans and Continuous Improvement Plans Report for Jeroco 1 CU's estates and mill was prepared by the Agronomy Department (Sustainability Team) with revision and reviewed on 15 July 2024. The SIA report presented the estates' and mill's background information, labour policies, grievance procedures (internal, external land owner issues), sexual harassment policies, facilities and amenities offered by the estates and POM, and the social impact assessment procedures and results. The report includes both positive and negative impact and its recommendation. It was noted that previous year finding on the issues raised has been addressed accordingly and included in the SIA revision. There are no other negative issues found during current audit and no recurrence issues. ***Thus, previous NCR was satisfactory closed***
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	YES	For Jeroco CU, the SIA and EIA reports separated. Environmental Impact Assessment (EIA), Management Action Plans and Continuous Improvement Plans which covers form upstream activities such as FFB reception until downstream processes was sighted during assessment. Last reviewed on 09/07/2024 by Agronomy Department (Sustainability Team). Identification and evaluation of environmental impact was done for all activities and processes related to the mill operation. Among the most significant environmental receptors are the boiler stack emission which associated with air emission, palm oil mill effluent (POME) discharge to land application. For all Estates, the assessment was to evaluate and analyse the operations impact on soil, water, and air associated with the organization activities. The EIA review process had included stakeholders' consultation with regards to environmental aspects, impacts, and pollution control, and ERT, HCV and land usage issues. The reviews done had involved respective Managers, Assistants and Sustainability Team with external stakeholders such as from Govt. agencies, neighboring estates, local villagers, suppliers and contractors. At the POM, specific impacts identified include biogas, smoke emissions, noise levels, POME and EFB management. Data were collected and analysed for compliance with relevant regulations and further actions needed were documented and implemented. There are no significant changes from the current EIA established practice. There have been no changes identified in the mill operation and the control required were properly recorded in the management plan. At the Estates, field activities that includes fertilizing, spraying, transportation of FFB, garbage disposal, landfill management, road maintenance,

Clause	Indicators	Comply Yes/No	Findings
			wildlife and land conservation activities. The mitigation measures were continued to be implemented to minimize the negative impacts. The environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way through external communication (stakeholder meeting) conducted on18/05/2023. Jeroco CU has developed *"Environmental Impact Assessment, Management Action Plans and Continuous Improvement Plan for Jeroco Group"* to monitor the effectiveness of the mitigation measures taken. The Social Impact Assessment (SIA), Management Action Plans and Continuous Improvement Plans are being reviewed and updated on annual basis at Jeroco 1 CU with latest update on 15.07.2024. The revision accounts inputs externally mainly from external stakeholder meetings such as from Government agencies, neighbouring estates, local communities, suppliers, and contractors. It was verified the latest groups stakeholder's consultation meeting was conducted on 18.05.2023. The meetings have been conducted with participation of relevant affected parties. Evidence of the above stakeholder consultation conducted are available and the stakeholder feedback were recorded accordingly.
3.5 A system for managing human resources is in place.	3.5.1 Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable.	YES	Employment procedures which include recruitment, selection and hiring are contained in a document entitled Standard Operating Procedure – Recruitment, Selection, Hiring, Termination, Retirement and Promotion of Workers (Local & Foreign), with latest revision on 8th May 2024. Termination of Services is available in the procedure where termination can only be done under certain circumstances. Clause noted in the employment contract states the retirement age for workers. The document is available to workers and their representatives. For Jeroco 1 CU, there is no recruitment agency has been appointed. All of this Procedure has been made available to workers through the appointment process and has been trained on 21/03/2024 to all Group Level,
	3.5.2 Employment procedures are implemented, and records are maintained.	YES	The employment procedures are implemented. Evident through documented job application forms and employment contracts for newly recruited workers found the implementation of the hiring procedure. Based on interviews with workers, there is no evidence of discrimination was identified. Employment procedures which include recruitment, selection and hiring are contained in a document entitled Standard Operating Procedure – Recruitment, Selection, Hiring, Termination, Retirement and Promotion of Workers (Local & Foreign), dated 31/05/2020 and revised on 16th August 2022, to include recruitment workers via walk in process" or/and via "agent/quota basis. For matters related to termination of employment and retirement, these are contained in employment contracts. A clause of the employment contract states that the retirement age for workers is 60. These documents are available to workers and their representatives.

Clause	Indicators	Comply Yes/No	Findings
			For Jeroco 1 CU, there is no recruitment agency that has been appointed. All foreign and local workers recruited by walk in basis. Below is the detailed of SOP Recruitment, Selection and Hiring - Foreign Worker (Walk-In).
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	The Occupational Safety and Health Policy was established and signed by the *Chief Executive- Group Plantations, Mr Au Yong Siew Fah,* reviewed on 01/05/2023. The policy focusing on harmonious, safe and healthy work environment for all its employees and business partner including contractor, supplier, trading, out grower and smallholder within HSPHB. There are guidelines listed that should be follow in order to achieve safe and health work environment. The policy had been communicated to all levels of the organization through briefings and also displayed prominently in *Bahasa Malaysia and English* on notice boards at mill and estates office and muster ground. HIRARC (Hazard Identification, Risk Assessment and Risk Control) Register had been established, documented and implemented at all Operating Units (OU) as means to identify hazards, analyse and assess its associated risk and then apply the suitable control measures. DOSH HIRARC Guideline 2008 was used by the Sustainability Department with consultation input from respective OU Assistant Manager (Estate and Mill) to guide them in developing the Register. Collectively all estates guided by the Sustainability Team, jointly assessed and documented risks for all work activities for estate operations from land preparation, planting FFB all the way to transporting FFB to mill. It also included supporting activities like workshop, electrical works, office works, carpenter, etc. The HIRARC Register just developed was then discussed and reviewed during each estate OSH Committee meeting for relevancy and/or to update the register following occurrence of any accident. The generic Register common for all estates was last reviewed on 05/05/2024 in Lutong Estate, 14/06/2024 in Lokan Estate, 20/06/2024 in Lungmanis Estate and 15/05/2024 in Batangan Estate. Likewise, the JPOM1, again led by the same Sustainability Team had reviewed on 20/01/2024 and documented risks at Process workstation covering from FFB reception to product dispatch have been carried out and control measures determined. On overall performance, OSH administrative controls implementation as well as engineering control equipment was found adequate during the assessment. Besides HIRARC and CHRA associated mitigation plans such as use of PTW, valid Certificated Equipment and Machineries, employment of Competent Person and for those entering confined space health clearance certificate from DOSH-Registered OHD were undertaken by the Operating Unit assessed.
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.	YES	Occupational health and safety (OHS) 2024 management plan for CU had been established. The OHS management plan sighted addressed issues related to hazards and risks, legal register and its requirements for compliance, OSH awareness and training program, accident and emergency procedures, audiometric test, use of PPE, OSH Committee meetings, etc. Generally, the OSH plans FY 2024 were acceptable. Safety executive was carried out safety requirements checking via Internal Audit. Other than that, the workplace inspection was done in monthly basis to ensure all H&S plan was done effectively.

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<tr><td></td><td></td><td></td><td></td></tr>
<tr><td>3.7
All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.</td><td>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.

<u>AUDITORS' GUIDE:</u>
Sample training for everyone – staffs, workers, contractors.</td><td>YES</td><td>A Formal training program which covers all aspects of RSPO P&C was available for year 2024. The Program was established based on training needs identification. Regular assessments of the effectiveness training continued conducted by the CU management. Training plan for 2024 had been established with target month/dates for the training identified. The training program among others includes:

<table>
<tr><th></th><th>Subjects - POM</th></tr>
<tr><td>1</td><td>Policy briefing</td></tr>
<tr><td>2</td><td>Workshop program</td></tr>
<tr><td>3</td><td>Chemical handling</td></tr>
<tr><td>4</td><td>Work station SOP</td></tr>
<tr><td>5</td><td>Working- height SOP</td></tr>
<tr><td>6</td><td>Sexual harassment</td></tr>
<tr><td>7</td><td>SW management</td></tr>
<tr><td>8</td><td>RSPO/MSPO/ISCC</td></tr>
<tr><td>9</td><td>Pollution prevention</td></tr>
<tr><td>10</td><td>Hearing conservation</td></tr>
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<tr><td>17</td><td>HCV/RTE Understanding</td></tr>
<tr><td>18</td><td>Supply Chain SCCS</td></tr>
<tr><td>19</td><td>COVID - 19 Compliance</td></tr>
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<tr><td>3</td><td>PPE Adherence</td></tr>
<tr><td>4</td><td>Chemical handling</td></tr>
<tr><td>5</td><td>Chemical store</td></tr>
<tr><td>6</td><td>Manuring SOP</td></tr>
<tr><td>7</td><td>Rat baiting Guidelines</td></tr>
<tr><td>8</td><td>First Aid</td></tr>
<tr><td>9</td><td>Scheduled waste</td></tr>
<tr><td>10</td><td>Beneficial plant /IPM</td></tr>
<tr><td>11</td><td>PPE Adherence</td></tr>
<tr><td>12</td><td>Spraying / Chemical</td></tr>
<tr><td>13</td><td>Chemical Mixing</td></tr>
<tr><td>14</td><td>P &D Management</td></tr>
<tr><td>15</td><td>Sexual harassment</td></tr>
<tr><td>16</td><td>Harvesting /Pruning</td></tr>
<tr><td>17</td><td>Waste Management</td></tr>
<tr><td>18</td><td>COVID - 19 Compliance</td></tr>
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</td></tr>
<tr><td></td><td>3.7.2 Records of training are maintained, where appropriate on an individual basis.</td><td>YES</td><td>J1POM’
• HCV training on 10/06/2024
• Buffer zones training on 09/07/2024
• Halal training on 03/04/2024
Lutong Estate
• Chemical handling and mixing training on 05/01/2024
• Triple rinsed training on 12/03/2024
• 1st aider training on 26/04/2024
• Spraying training on 10/05/2024
• PPE awareness training on 18/06/2024
• Fire drill training on 29/06/2024
• SW management training on 12/02/2024
• Pay slips awareness training on 13/05/2024
• Noise awareness training on 29/06/2024
• RTE & HCV awareness training on 20/02/2024
• SOP sexual harassment training on 16/02/2024</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			Lokan Estate • Harvesting training on 20/01/2024 • Chemical spraying and premixed training on19/01/2024 • Fertilizer applicator training on 15/04/2024 • SW management training on 23/02/2024 • Fire drill training on 14/05/2024 • 1st aid training on 26/04/2024 • HCV training on 16/04/2024 • Environmental policy training on 20/03/2024 • Salary sip training on 16/05/2024 Lungmanis Estate • Chemical premixed training on 19/01/2024 • Triple rinsed training on 11/01/2024 • Safe working training for harvester on 05/01/2024 • PPE awareness training on 06/02/2024 • Environmental policy training on 27/02/2024 • Safe working training for manuring on 06/02/2024 • Rat bait application training on 06/03/2024 • Fire fighting training on 08/06/2024 • HCV & RTE awareness training on 04/07/2024 Batangan Estate • Harvesting training on 01/02/2024 • Triple rinsed training on 02/02/2024 • RTE & HCV awareness training on 06/02/2024 • Spraying & premixed training on 15/02/2024 • 1st aider training on 26/04/2024 • SW management & handling training on 15/05/2024 • Fertilizer applicator training on 17/05/2024 • Environmental awareness training on 17/04/2024 • Fire drill training on 15/04/2024
	3.7.3 Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the	YES	Training on Supply Chain requirements has been conducted on 04/03/2024. The training has been conducted by Assistant mill engineer to AP, weighbridge operator, accountant clerk, lab operator and 29/06/2024 for barge Transporter crew. The intention on this training was to create awareness on understanding on supply chain requirement.

Clause	Indicators	Comply Yes/No	Findings
	Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		

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.	YES	Jeroco 1 Palm Oil Mill (JPOM1) sourced for their FFB only from estates under the same CU and also receive some diverted crop from other estates.
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 3rd party certified supply base.	YES	Not Applicable
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	YES	Details of actual tonnage produced were provided in Table 4 of this report.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing ecognized (RSPO IT platform).	YES	**Member Information** Member Name: Jeroco Plantations Sdn Bhd Member ID: RSPO_PO1000000936 Member Country: Malaysia Member Category: Oil mill Core Product: Palm Oil **License Information** License ID: CB154421 Issued By: SIRIM QAS International Sdn. Bhd. Issued On: 23-11-2023 Start Date: 27-12-2023 End Date: 26-09-2024 License Status: Active

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.5	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: • Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. • Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). • Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the ecognized 's procedures for the implementation of this standard. • The site shall have documented procedures for receiving and processing certified and non-certified FFBs.	YES	Jeroco POM had used their documented procedure title '*Standard operating procedures for Supply Chain, issue 04, review on 20 June 2023* The procedure is complete and up to date covering the implementation of all the elements of the supply chain model requirements including receiving and processing certified and non-certified FFBs. Since this is IP mill, there is no problem regarding noncertified FFB. The procedure was kept in file RSPO Supply Chain and Traceability. Training on Supply Chain requirements has been conducted on 04/03/2024. The training has been conducted by Assistant mill engineer to relevant staff on 29/06/2024. The intention on this training was to create awareness on understanding on supply chain requirement Based on appointment letter dated 01/03/2024, Sr.Mill Manager was appointed as Person-in–charge for RSPO/ISCC/MSPO on site, assisted by weighbridge operators and other defined critical control point (CCP) personnel (i.e. auxiliary police, and QA).

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.6	The site shall have a written procedure to conduct annual internal audit to determine whether the ecognized ; • Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. • Effectively implements and maintains the standard requirements within its ecognized . • 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 ecognized shall be able to maintain the internal audit records and reports.	YES	As describe under SOP for Supply Chain, CSFFB, CSPO and CSPK traceability System – Chain of custody issue no 4 dated 23 August 2012 revised on *28 February 2021*, JPOM2 refer to flow Chart Internal Audit System which is follow the RSPO Supply Chain Certification Standard Revision 2020 requirements. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2020 requirements. RSPO internal audit was conducted on 23-24/04/2024 by the lead auditor and audit team members. The internal audit has followed the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. The results and the documents have been updated accordingly. As describe under para-SOP for Supply Chain, Chapter 1: CSFFB, CSPO and CSPK traceability System – Chain of custody issue no 4 dated 23 August 2012 revised on *28 February 2021*, has defined management review will be conducted once a year. Management review meeting has been conducted on dated 23-24/04/2024 (combine RSPO, RSPO SCCS, ISCC and MSPO).

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.8	Sales and Goods Out 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): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number	YES	The procedure (SOP Traceability, Chapter 5: Monitoring of CSPO and CSPK Sales) in handling of sale and delivery was sighted and found adequate. Sales activities usually handled by Hap Seng Plantation Holding Berhad- commodities Trading in Kuala Lumpur on behalf of Jeroco POM. From July 2023 to June 2024, Jeroco POM had delivered 60,920.92MT of CSPO IP and 12,403.01 of CSPK IP. Sample of deliveries document were sighted during the audit, and it was found all related information were adequate. Jeroco POM's RSPO certificate number and product name together with model used were stated in the delivery documents.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.9	Outsourcing Activities (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. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.	YES	There are 2 outsource company CPO oil Barges The agreement document was available and communication on the RSPO supply chain requirement were communicated to them. There is a clause regarding Supply chain in the 'Addendum to the CPO Transportation Agreement' agreement sign on 01/01/2024-31/12/2025 for 2 Years There is contract document between Jeroco 1 POM and the transporters and storage tank contractor. But there is another attachment There is a clause regarding Supply chain in the 'Addendum to the CPO Transportation Agreement' of agreement stated that the contractor agrees that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary on date agreement sign on 01/01/2024-31/12/2025 for 2 Years The RSPO Supply Chain procedure has described the Outsource Contractor. During Document review at Jeroco 1 POM sighted that there are 2 outsourced contractors. Sighted latest briefing or training regarding documented control system or procedures has been conducted on 09/11/2023.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.10	The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.	YES	List of contractors specifically the transporter which involve in the physical handling of certified materials had been well maintained through the stakeholder listing. Among the details maintained are name, contact no. as well as address of the contractor.
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	YES	There is 1 new contractor agreement made on 28/03/2024 appointed for the physical handling of RSPO certified oil palm products. JPOM 1 has notify SIRIM QAS prior to conduct Recertification audit which is on 08/05/2024.
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	The relevant record pertaining to RSPO SCCS within JPOM1 found to be updated accordingly and easily accessible during the audit. Relevant record pertaining to implementation of RSPO SCCS within JPOM1 retained for minimum 2 years as per statement on Chapter 1 of '*Standard operating procedures for Supply Chain review on 28 February 2021.* JPOM1 also had established various reporting template to ensure that they will be able to track movement of their certified FFB as well as finished products (CPO & PK).
	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	
	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	RSPO Records for Oil Mills had been updated by relevant personnel and had included the receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK. Their WB.net system also being referred for real-time transaction details as well as daily/ monthly summary of their material movements (FFB, CPO, PK, others).
	iv) For Mass Balance Module, the mill: a. shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b. All volumes of certified CPO and PK that are delivered are deducted from the material	YES	Not available CU used IP model.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	accounting system according to conversion ratios stated by RSPO. 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).		
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.	YES	Jeroco POM1 process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER). These figures were monitored on daily & monthly basis by the mill using the prepared template (e.g. Monthly Production Report – Physical Movement) to ensure their accuracy as well as monitoring of their ongoing performance.
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	YES	
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.	YES	JPOM1 shall only receive the RSPO certified FFB which are from Jeroco 1 CU own estates. Monitoring records titled as “J1POM FFB Received” has recorded the tonnage of certified FFB and other relevant process details. Verified through L.A.K weighing system (weighbridge system) and random sample of weighbridge tickets, being found that no external FFB intake occurred, hence no downgrade required. Consecutively, it is confirmed that RSPO certified oil palm product is from the certified sources. As for transport, dedicated tankers had been allocated by service provider to prevent cross contamination.
3.8.16	Registration of Transactions i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not	YES	JPOM1 through usually handled by procedure in handling of sale and delivery was sighted and found adequate. Sales activities usually handled by HQ Department on behalf of Jeroco 1 POM. The Personnel updated the RSPO IT platform system upon confirmed contract. The registration of transaction being carried out by HQ Department using the RSPO Member ID of RSPO – PO1000000936

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform		Mill receive copy of transaction input to the system on monthly basis based on contract summary (buyer weight being put in). Previous certified volumes has been removed and sold as conventional or as in different scheme. For current certification certified projection for period July 2024 to June 2025 will be used as a new certified volume.
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.	YES	Relevant information on product claim (including applicable SC model and certificate no.) being correctly indicated in the relevant outgoing paperwork e.g. PK billing, CPO billing, JPOM1weighbridge advice ticket and JPOM1 palm kernel/ CPO delivery note. JPOM1 apply RSPO trademark with license no. 1-0098-11-100-00. JPOM1 adhered to the minimum requirement in term of the corporate communications rules as well as Annex 1 (RSPO trademark usage and guidance) of the RSPO Rules on Market Communications and Claims 2019). Latest renew by 01/03/2024 until 28/02/2026

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 © 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	Hap Seng Plantations Holdings Berhad Human Right Policy, signed by Chief Executive – Group Plantations dated 01/10/2016 with substitute Sustainable Agriculture Policy dated 31/10/2020 on the Protection of Human right Defenders (HRDs). The policies demonstrate commitment to respect, support and protect international human rights against violence, threats, all forms of retaliation, and effective elimination of all forms of violation of human rights which include against HRD, whistle blowers, complainants and community spokespersons. Besides that, the commitments to respect and uphold the rights of all workers including contract, temporary and migrant workers in accordance to the International Labour Organization's core convention and the United Nation Guiding Principles on Business and Human Rights (where prohibit retaliation of grievance informer). The policy was communicated to all levels of the workforce via morning muster, JCC meeting,

Clause	Indicators	Comply Yes/No	Findings
			gender committee meeting and OSH meeting. Sighted records of policy briefing sessions were carried out 18/3/2023 to all Group Level, 1/4/24 at JPOM 1, 19/2/24 at Lutong Estate, 06/02/2024 at Batangan Estate, 11/1/24 at Lungmanis Estate, 1/03/2024 at Lokan Estate. For external stakeholders i.e. local communities, contractors, suppliers, etc. was communicated via annual stakeholder meeting latest on 28/5/2024 (JPOM1), 27/6/24 (Lutong), 16/5/24 (Lokan) 3/4/24 14/6/24 (Batangan) at Jeroco 1 CU. The policy also placed publicly in the notice board at housing and office area. It is also being explained during the induction course for the newly arrived workers.
	4.1.2 The unit of certification does not instigate violence or use any form of harassment in their operations.	YES	As at time of audit, it was confirmed that the unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.
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 © 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	An agreed and documented system which deals with complaints and grievances is available and documented as Complaint and Grievance (Prosedur Melapor A*duan dan Permasalahan*)' and 'Grievances Procedure – Appendix 1' for staffs and workers, Prosedur Aduan dated 31/03/2018 and also company has developed procedure named '' Mekanisme Melindungi Pengadu Terhadap Tatacara Tidak Wajar (Whistleblower)'' dated 07/12/2016 to protect the complainants. This SOP is to ensure that the company has a documented system for dealing with complaints and grievances that is agreeable to all sides and accepted by all stakeholders. The company is committed to an open and transparent approach to resolve outstanding grievances with the involvement of affected stakeholders. The company will annually review the procedure and consult with stakeholders during the stakeholder meeting to ensure continued effectiveness. The CU has aligned the Grievance Procedure with the UN Guiding Principles on business and human rights for effective nonjudicial grievance mechanism. This SOP is applicable to all parties who deal with the company who may have complaints and grievances. The procedure also states that complainants' anonymity would be respected and protected if requested. Based on the records of complaints and grievances no issue of whistle-blowing that requires anonymity of complainants and/or grievance parties since last audit. Interview conducted with internal stakeholders among workers and relevant external stakeholders also confirmed the information.
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	YES	Based on interviews with internal and external stakeholders, found the system was understood by the affected parties, including illiterate parties. The procedure for complaint/grievance resolution was explained to all workers and external stakeholders through morning muster/briefing, JCC, gender committee and external stakeholder consultation meeting. For foreign workers, the procedure was explained during initial report for duty with assistance of translators.

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	The CU has implemented an internal and external complaint book to record any complaints from stakeholders. All requests were responded back to grievance parties within the agreed timeframe as acknowledged in the records. Among the internal stakeholder complaints was sighted mainly for amenities fixing. For external stakeholders, there has been no complaint received so far. All the mechanism of complaint and grievance procedure was communicated via morning muster/briefing, JCC meeting, gender committee and annual external stakeholders' consultation.
	4.2.4 The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.	YES	The system used by the Jeroco 1 CU in resolving disputes and grievances exists in the procedure called 'Prosedur Melapor A*duan dan Permasalahan*)' and 'Grievances Procedure – Appendix 1' for staffs and workers Prosedur Aduan dated 31/3/2018. The Mill and Estates within Jeroco 1 CU each has its own Internal Complaint Form/Book and External Communication/Complaint Form/Book available. Sighted the grievance procedure has already include an ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. This policy dated 18/07/2020.
	AUDITORS' GUIDE: 1)To ensure all the complaint platforms in the organizations is audited (e.g.: internal complaint platform, workers complaint log, external stakeholder consultation meetings, whistle blowing channel, etc.) 2)List all the complaints received for the auditing period 3)Report the effectiveness of the action taken and if any repeated cases		
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	Contributions to community development that are based on the results of consultation with local communities with Jeroco Group of Estate (JGOE) are mainly noted during the audit. On top of that, Hap Seng Management also make a commitment towards sustainability, by provide free consultations to their surrounding smallholders to certify with RSPO and MSPO and the result was success. As of to date there is 4 Small grower, and 2 Smallholder which has been certified with RSPO.

Clause	Indicators	Comply Yes/No	Findings
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 © Documents showing legal ownership or lease, or recognized use of customary land recognized 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	The right to use the land at Jeroco 1 CU can be demonstrated and not disputed by any party. Auditor had sighted that there were clear land ownership documents when Hap Seng Plantations acquired/bought the land from Sabah State Government in 1980. In the Lutong Estate there is some land which was previously owned by individuals; however, they sold the land to Jeroco Plantations, and the land titles were changed to Jeroco Plantations Sdn Bhd. Land titles were available in documents Land titles were available in documents. The original copies of the documents, however, were kept in Plantation Central Office (PCO), Sg. Segama. Copies of land titles for all estates were sighted. All the estates were under the jurisdiction of Kinabatangan District. Review of the land titles show that the requirements that the land title for all the estates namely for cultivation of an agricultural crop of economic value have been complied with.
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	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 Jeroco 1 CU since 1980. The audit team had confirmed that there was no land issues related to previous owners. The audit team has also interviewed relevant stakeholder, it can be concluded that there was no evidence of any land dispute at Jeroco 1 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	

Clause	Indicators	Comply Yes/No	Findings
	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 © Maps of an appropriate scale showing the extent of ecognized legal, customary or user rights are developed through participatory mapping involving affected parties (including neighboring communities where applicable, and relevant authorities).	YES	As reported in Indicator 4.4.1, It has been verified that the land is legitimately owned by Jeroco 1 CU. All the related documentation regarding the land acquisition was kept in the Plantation Central Office, and the copy in the estate was verified by the auditor. Thus, there were no issues regarding land with villagers, local community and neighboring estate. No mapping was established for FPIC purpose.
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	YES	There was no land encumbered by customary rights or dispute from any stakeholder at the CU, it was confirmed through interviewed relevant stakeholders. There were no local communities living in or neighbouring Jeroco 1 CU, hence, no evidence of any land dispute involving local communities.
	4.4.5 © 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	There was no land encumbered by customary rights or dispute from any stakeholder at the CU, it was confirmed through interviewed relevant stakeholder. There were no local communities living in or neighbouring Jeroco 1 CU, hence, no evidence of any land dispute involving local communities.
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	YES	There was no land encumbered by customary rights or dispute from any stakeholder at the CU, it was confirmed through interviewed relevant stakeholder. There were no local communities living in or neighbouring Jeroco 1 CU, hence, no evidence of any land dispute involving local communities and FPIC.
4.5 No new plantings are established on local peoples' land	4.5.1 © Documents showing identification and assessment of demonstrable legal, customary and	YES	Based on Social Impact Assessment (SIA) Report for Jeroco 1 CU and land title, there were no new plantings established on local peoples' land. It has been verified that the land is legitimately owned by Jeroco 1 CU. The audit team had

Clause	Indicators	Comply Yes/No	Findings
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 representative institutions.	user rights are available.		confirmed that there were no land issues related to previous owners and this was confirmed through interview with relevant stakeholder. Documents showing identification and assessment of demonstrable legal, customary and user rights are not applicable.
	4.5.2 © 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-way process of consultation and negotiation.	YES	As reported in 4.4.1 of this checklist, Jeroco 1 CU has been developed since 1980, after it was bought from the previous land owner; Sabah Land Development, and no new planting established. All the related documentation regarding the land acquisition was kept in PCO and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewing relevant stakeholders. There were also no local communities living in or neighbouring Jeroco 1 CU, hence, no evidence of any land dispute involving local communities and FPIC.
	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, Jeroco 1 CU has been developed since 1980, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in PCO and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewed relevant stakeholders. There was also no local communities living in or neighbouring Jeroco 2 CU, hence, no evidence of any land dispute involving local communities and FPIC. This Indicator is not applicable.
	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,	YES	As reported in 4.4.1 of this checklist, Jeroco 1 CU has been developed since 1980, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in PCO and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate.

Clause	Indicators	Comply Yes/No	Findings
	the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		The audit team had also confirmed this through interviewed relevant stakeholders. There was also no local communities living in or neighbouring Jeroco 2 CU, hence, no evidence of any land dispute involving local communities and FPIC. This Indicator is not applicable.
	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, Jeroco 1 CU has been developed since 1980, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in PCO and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewed relevant stakeholders.There was also no local communities living in or neighbouring Jeroco 2 CU, hence, no evidence of any land dispute involving local communities and FPIC. This Indicator is not applicable.
	4.5.6 Evidence is available that the communities (or their representatives) 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 Indicator 4.4.1, It has been verified that the land is legitimately owned by Jeroco 1 CU since 1 January 1980. All the related documentation regarding the land acquisition was kept in Plantation Central Office, and the copy in the estate was verified by the auditor. Thus, 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 November 2018. 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	4.6.1 © A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.	YES	The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Land Dispute Management [Clause B (2)] and Sustainable Agriculture Policy dated 15 August 2019 In accordance with the Land Dispute Management, the procedure for calculating and distributing fair compensation falls within the purview of the Plantation Advisory Department particularly the Group Compliance Department at the Kuala Lumpur Head Office. The procedure stipulates the involvement of the respective estate management, professional consultant as the land surveyors with reference to relevant authorities such land authority and the affected parties in the negotiation

Clause	Indicators	Comply Yes/No	Findings
system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			procedures. However, the CU did not conduct any negotiations concerning compensations for this last 12 months.
	4.6.2 © 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	The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Land Dispute Management. In accordance with the Land Dispute Management, the procedure for calculating and distributing fair compensation falls within the purview of the Plantation Advisory Department particularly the Group Compliance Department at the Kuala Lumpur Head Office. The procedure stipulates the involvement of the respective estate management, professional consultant as the land surveyors with reference to relevant authorities such land authority and the affected parties in the negotiation procedures. In addition, “Sustainable Agriculture Policy” dated 15 August 2019” has stated to Respect the Rights of Indigenous and Local Communities and to Respect Land Tenure Rights. However, as mentioned above, the CU did not conduct any negotiations concerning compensations for this last 12 months.
	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 Jeroco 1 CU. The Fresh Fruit Bunches are supplied from owned estates which are certified to RSPO.
	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 were no scheme small holdings at Jeroco 1 CU. The Fresh Fruit Bunches are supplied from owned estates which are certified to RSPO.
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	4.7.1 © 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 Land Dispute Management and Sustainable Agriculture Policy dated 15 August 2019 In accordance with the Land Dispute Management, the procedure for calculating and distributing fair compensation falls within the purview of the Plantation Advisory Department particularly the Group Compliance Department at the Kuala Lumpur Head Office. The procedure stipulates the involvement of the respective estate management, professional consultants as the land surveyors with reference to relevant authorities such land authority and the affected parties in the negotiation procedures. However, there was neither expansion nor new planting is happening at the CU.

Clause	Indicators	Comply Yes/No	Findings
acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.			
	4.7.2 © 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 due to no local communities within Jeroco 1 CU. Furthermore, the surrounding of Jeroco 1 CU is owned by other plantation/ estates.
	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 legitimately owned by Jeroco 1 CU since 1 January 1980. All the related documentation regarding the land acquisition was kept in Plantation Central Office, and the copy in the estate was verified by the auditor.
4.8 The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.	4.8.1 Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.	YES	As reported in 4.4.1 of this checklist, Jeroco 1 CU has been developed since 1980, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in PCO and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewed relevant stakeholders such other estates and plantations
	4.8.2 © Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.	YES	As reported in 4.4.1 of this checklist, Jeroco 1 CU has been developed since 1980, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in PCO and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewed relevant stakeholders such as other estates and plantations.

Clause	Indicators	Comply Yes/No	Findings
	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. (Indicators 4.4.2, 4.4.3 and 4.4.4).	YES	As reported in 4.4.1 of this checklist, Jeroco 1 CU has been developed since 1980, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in PCO and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewed relevant stakeholders such other estates and plantations.
	4.8.4 For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighboring communities where applicable).	YES	As reported in 4.4.1 of this checklist, Jeroco 1 CU has been developed since 1980, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in PCO and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewed relevant stakeholders such other estates and plantations.

Principle 5: Support smallholder inclusion

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

Clause	Indicators	Comply Yes/No	Findings
5.1 The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.	5.1.1 Current and previous period prices paid for FFB are publicly available and accessible by smallholders.	YES	Fresh Fruit Bunches were supplied from Jeroco 1 CU owned estates of Lokan, Lungmanis, Batangan and Lutong which are certified to RSPO Using the Identity Preserved Supply Chain Model. There was no third-party FFB's sent to the mill. Thus, no contract involved with smallholder.
	5.1.2 © Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	YES	Fresh Fruit Bunches were supplied from Jeroco 1 CU owned estates of Lokan, Lungmanis, Batangan and Lutong which are certified to RSPO Using the Identity Preserved Supply Chain Model. There was no third-party FFB's sent to the mill. Thus, no contract involved with smallholder.
	5.1.3 © Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	YES	Fresh Fruit Bunches were supplied from Jeroco 1 CU owned estates of Lokan, Lungmanis, Batangan and Lutong which are certified to RSPO Using the Identity Preserved Supply Chain Model. There was no third-party FFB's sent to the mill. Thus, no contract involved with smallholder.
	5.1.4 © Evidence is available that all parties, including women and independent representative organisations assisting	YES	Fresh Fruit Bunches were supplied from Jeroco 1 CU owned estates of Lokan, Lungmanis, Batangan and Lutong which are certified to RSPO Using the Identity Preserved Supply Chain Model. There was no third-party FFB's sent to the mill. Thus, no

Clause	Indicators	Comply Yes/No	Findings
	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.		contract involved with smallholder.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	YES	Consultation with contractors and suppliers' representatives confirmed they are understood of their rights and obligations under the contract as per contract. Consultation was made with the contractors.There was no third-party FFB sent to the mil, Thus, no contract involved with smallholder
	5.1.6 © Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	YES	These contractors interviewed confirmed that payments are made in a timely manner. Audit team has verified the latest payments records.
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis (this can be government).	YES	Weighing Equipment in Jeroco POM 1 (JPOM1) has been calibrated on yearly basis as in "Perakuan Penentuan Timbang dan Sukat" (Borang D - Timbang dan Sukat) valid until 16/10/24 at Lungmanis Estate, 4/7/25 at Lutong Estate and 21/2/25 at Batangan Estate.
	5.1.8 The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.	YES	Hap Seng Management supports Independent Smallholders with certification. They also consulted with interested smallholders (irrespective of type) including women or other partners in their supply base and already assess their needs for support to improve their livelihoods and their interest in RSPO certification. However Surrounding smallholders and growers are against the idea of ICS they want to certify independently. Hap Seng gives support to surrounding smallholders and growers by giving them Free Consultation, Free Assessment, and anything related to RSPO and MSPO certification. Until to date the surrounding smallholders are RSPO certified.
	5.1.9 © The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.	YES	There is a document namely 'Procedure for reporting complaints and grievances (Prosedur Melapor A*duan dan Permasalahan*)' and 'Grievances Procedure – Appendix 1' for staffs and workers, Prosedur Aduan dated 31/3/2018 and also company has developed procedure named '' Mekanisme Melindungi Pengadu Terhadap Tatacara tidak Wajar (Whistleblower)'' dated 7th December 2016 to protect the complainants. The procedure contains the Whistle Blower Complaint Response where the complainant has the option of remaining anonymous by not revealing his/her identity.

Clause	Indicators	Comply Yes/No	Findings
5.2 The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.	5.2.1 The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification. .	YES	Hap Seng Management supports Independent Smallholders with certification. They also consulted with interested smallholders (irrespective of type) including women or other partners in their supply base and already assess their needs for support to improve their livelihoods and their interest in RSPO certification. However Surrounding smallholders and growers are against the idea of ICS they want to certify independently.
	5.2.2 The unit of certification develops and implements smallholder support program to improve smallholder livelihood and build their capacity to enhance productivity, quality, ecognized l and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder). .	YES	Hap Seng Plantations already develops and implements smallholder support programs to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies. Hap Seng gives support to surrounding smallholders and growers by giving them Free Consultation, Free Assessment, and anything related to RSPO and MSPO certification. Until as of now all the smallholders are RSPO certified.
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. 	YES	Hap Seng give support to surrounding smallholders and growers to promote legality of their FFB production by given them Free Consultation, Free Assessment, and anything related to RSPO and MSPO certification.
	5.2.4 © Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. 	YES	Reviewed the training on Pesticide handlings has been given to surrounding Smallholder and Small grower. Until to date surrounding smallholder are RSPO certified.
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme. .	YES	Currently Hap Seng Plantations Management has created a system to trace their stakeholders around their estate. Hap Seng Plantations also regularly reviews and publicly reports on the progress of the smallholder support programme as per seen in the Hap Seng Plantation Holdings Berhad 2023 ACOP report... As of to date, surrounding smallholder are RSPO certified.

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 © A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.	YES	The Equal Opportunity Policy (dated 1 March 2019) is publicly available in the estates and POM. The policy statements emphasize worker information, recruitment and selection, training, employee development, based on business needs, terms of service and records of service. It also states that all employees should be treated fairly in terms of recruitment, progression, terms and conditions of work regardless of race, caste, nationality, gender, physique, sexual orientation, union membership, political view, religion and age. This policy is posted on notice boards in Bahasa Malaysia and English for the understanding of the public and workers. Briefing of the policy to all workers was conducted via morning muster at Jeroco 1 POM on 1/4/24, Batangan Estate on 11.04.2024, Lungmanis Estate on 21.03.2024, Lokan Estate on 11.03.2024 and Lutong Estate on 8/7/24. It is also being explained during the induction course for the newly arrived workers. Based on interview with sampled workers, they are aware and understood regarding the policy.
	6.1.2 © Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for migrant workers.	YES	Evidence is available that no employee has been discriminated against. This is evident from sampled employment contracts where all workers, (male, female, foreign, local) signed the same employment contract. Workers interviewed also confirmed that they face no form of discrimination. Foreign workers and local workers receive similar pay rate, stay in the same house, and enjoy similar medical benefits as their local counterparts. Interviews also revealed that there is no discrimination on any bases in the estates/mill. However, due to government policies, education opportunities differ between local and foreign children. It also stated in the Equal Opportunity Policy (dated 1 March 2019). Workers' pay slips were also sampled which showed that workers receive the same amount of daily rate for the same work irrespective of gender, age or nationality. Sampled were the employment contracts and pay slips for January 2024, March 2024, May 2024 and June 2024. Foreign workers are not charged any recruitment fees, and this was confirmed during the interview. This breakdown in payment is agreed between the hiring Company and the workers. This is in consonance with the Company's Standard Operating Procedure – Recruitment, Selection, Hiring, Termination, Retirement and Promotion of Workers (Local & Foreign), dated 31/05/2020 and revised on 8th May 2024, to include recruitment workers via walk in process" or/and via "agent/quota basis. The Company is also responsible for worker levy, medical check-up, work pass, agency processing fees and insurance. The worker only pays fees related to passport renewal. No charging of recruitment fees for migrant workers as per interview conducted and as per stipulated in the Labour Policy For Foreign Workers dated 15/04/2019.

Clause	Indicators	Comply Yes/No	Findings
	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	As stipulated in the *SOP – Recruitment, Selection, Hiring, Termination, Retirement and Promotion of Workers (local & Foreign),* revised on 8th May 2024, to include recruitment workers via walk in process" or/and via "agent/quota basis, the recruitment selection, hiring and promotion where relevant are based on availability, skills, capabilities, qualities, and medical fitness necessary for the jobs. There is no any discrimination based on religion, gender, nationality etc., during their recruitment. The recruitment process is based on skills, capabilities, medical fitness necessary etc. This was confirmed during stakeholder's consultation, worker's interview, complaint book and JCC meeting. Sighted the job description of each workers mention the same regardless of skin colour, religion, race or caste. For estate workers, no technical skills are required as only physical fitness in required and on the job training will be provided to workers. For mill workers, some level of technical training is required depending on the position of the worker. Applicants are required to provide evidence of qualification prior to hiring or they are provided such training at the discretion of the management.
	6.1.4 Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.	YES	There was no evidence that pregnancy tests are being conducted as a discrimination measures. As confirmed by records and interviews conducted with estate medical assistant, pregnancy tests were done monthly on female workers who handled chemicals such as sprayer and manurers. This is to avoid harmful chemical exposure to their fetus. Once a worker is confirmed pregnant, she would be reassigned to another job which is not chemical related.
	6.1.5 © 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	The gender committees are available throughout the Jeroco 1 CU. Sighted organization chart updated for 2024 where membership comprises of female workers, female office staffs and the employees' wives. Appointment letter for each committee member specifying their responsibilities were available. Based on interviews of the committee members and review of meeting minutes, the Committees main activities are to provide awareness to its members on issues of concern. These relate to sexual harassment, domestic and other forms of abuse, children's health, creche hygiene, children's' immunization and education, as well as women's reproductive rights, new mother's assessment, maternity benefits and leave entitlement. Interviewed with the Chairman of Gender Committee in Jeroco 1 CU confirmed that there is no case of sexual harassment or violence reported. Meetings are generally held twice a year. However, the gender committee was found not comprehensive, specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women. **Therefore, a Major Non-conformance NEA 01 2024 was raised.**

Clause	Indicators	Comply Yes/No	Findings
	6.1.6 There is evidence of equal pay for the same work scope.	YES	The Hap Seng Plantations Equal Opportunity Policy dated in 01 March 2019 is publicly available at the offices of the all estates and JPOM 1. This policy states Hap Seng Plantations Policy on equal opportunity in all aspects of its employment including recruitment, training and promotion. The Policy identifies under-represented groups where they are encouraged to apply for training and employment opportunities with the Company, and that where possible, special training will be provided for such groups to prepare them to compete on equal terms for jobs and promotion. HSPHB has defined wages for each job scopes which is reviewed annually as per "Increase of Daily Rated and Piece Rate Payments to Meet Minimum Wage Requirements with effect from 1st May 2022". These rates are in accordance with the Minimum Wage Order 2022. Wages for different workers may be higher depending on experience and years of service, position, and technical nature of the job scope. Comparisons were made of sampled employment contracts and payslips for local and international workers. Evidence is available that sampled workers receive equal pay for equal work regardless of gender, nationalities etc.
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 © Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand.	YES	Pay and conditions are documented and made available during the audit. These are contained in the workers' payslips and employment contracts. Pay slips were sighted and are provided to workers on a monthly basis as confirmed during an interview with management. Pay slips for estates and POM workers show breakdown for all work done such as allowances/incentives received, deductions, no. of days worked, any overtime hours performed. It was also verified that workers are being paid in accordance with the requirements stipulated under the Minimum Wages (Amendment) Order 2022 and the Sabah Labour Ordinance. Employment contract contains applicable labour laws such as rate of pay, hours of work per day, weekly rest day, overtime pay, rate for working on rest day/public holiday, gazetted public holidays, maternity leave, medical leave, mutual termination notice, duration of notice, etc. During interview with sample below employees was confirmed that they understood the content of pay slip and contract agreement Thus previous NCR was satisfactory closed. Among the samples workers' contract and payslip (January 2024, March 2024, May 2024 and June 2024) was verified.
	6.2.2 © Employment contracts and	YES	The employment contracts signed between the management and their employees contain

Clause	Indicators	Comply Yes/No	Findings
	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. .		employment and payment terms and provisions covering place of work, commencement date, types of salary (daily-rated/piece-rated), wages, overtime pay, work on rest day, designated public holidays, paid medical leave, paid maternity leave, payment of Employment Provident Fund (EPF) for local workers, SOCSO and Employment Insurance Scheme (EIS) benefits, retirement age, repatriation cost, reasons for termination by either party, mutual termination clause and notice period. Sample employment contracts at all audited estates verified to be valid and current, duly signed and witnessed and confirmed to contain all terms and conditions according to legal requirement. Pay slips provided to workers give accurate information on compensation for all work performed. There were no issues raised by interviewed workers regarding the payment and conditions which does not meet the terms of contract of employment. For all workers, there is evidence that the payment of statutory contributions such as EPF (for local worker only), SOCSO and Employment Insurance Scheme (for local worker only), are being made in accordance with the Sabah Labour Ordinance.
	6.2.3 © 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	Jeroco 1 CU has demonstrated compliance to Sabah Labour Ordinance. There is evidence of regular working hours and average of 6 days in a week. Stipulated in their employment contracts was agreed working hours which is 8 hours per day including break or 8 hours work in a spread of 10 hours including break. Overtime hours and rate payable within the legal confines by the Sabah Labour Ordinance and this were evident through sample payslips. Workers with medical certificates are given a paid medical leave, entitled to annual leave. Female employees are entitled to 60 days paid maternity leave. This was verified from the workers employment contract, payslips, punch card, check-roll book and interviews with the workers themselves. Salary deductions were only made for statutory deductions such as SOCSO, EPF and EIS.
	6.2.4 © 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	YES	Evidence is available that the Jeroco 1 CU provide adequate housing and facilities to its employees in accordance with the requirements of the Workers' Minimum Standard of Housing and Amenities Act 1990. Houses are provided rent free. Foreign workers are provided with accommodation as stated in their employment contracts. Local workers too are offered accommodation. There is evidence that housing inspection are being carried out once a week based on housing inspection records. Records of housing inspections was sighted and available. Water and electricity are also provided. The upkeep (sanitation) for JPOM1 and all estates worker quarters visited were observed in good maintained. The Jeroco 1 CU provided with treated water by water treatment plant and water sampling test was carried out monthly for drinking water for human consumption. Central medical facilities are provided at Batangan Estate and managed by Medical Assistant and Hospital Assistant. Records of weekly visits by the visiting medical officer (VMO) Tawau were also sighted. Fortnightly visit by VMO (as opposed to the current fortnightly visits) as this would enable

Clause	Indicators	Comply Yes/No	Findings
	years) is allowed to upgrade the infrastructure.		the VMO to attend to patients more frequently at the estate clinic.
	6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	YES	Jeroco 1 CU was able to demonstrate that efforts are taken to improve workers' access to adequate, sufficient and affordable food. All estates have their own canteen/grocery store which sells sundry items. Items seen in the stores are adequate, clearly labelled and within the expiry dates. Prices of certain basic items are monitored regularly by the management. Workers interviewed informed that the items sold are adequate and reasonably priced considering the distance to the nearest shop.
	6.2.6 A "DLW" is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: A written policy with specific implementation plan, committing to payment of a "decent living wage" is in place. The implementation plan with specific targets, and a phased implementation process will be in place, including the following: • An assessment is conducted to determine prevailing wages and in-kind benefits already being provided to workers. • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent basket of goods, is	YES	Sampled workers receive at least minimum wages based on Minimum Wages Order 2022. Jeroco 1 CU had calculated the prevailing wages and in-kind benefits for their workers.

Clause	Indicators	Comply Yes/No	Findings
	stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment. • The unit of certification may choose to implement the "living wage" payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before an eventual scale-up of the living wage implementation Until such time where the Malaysian version of "decent living wage" has been endorsed by RSPO and implemented by the unit of certification, the Malaysian minimum wage has to be paid.		
	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	Permanent, full-time employment is used by Jeroco CU. All foreign workers are full-time employees but have a contractual duration which is stipulated in their employment contracts. This contract duration can be mutually extended subject to the annual work permit from the Malaysian Immigration Department. There is no casual, temporary or day labour employed.
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	6.3.1 © A published statement ecognized 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	A published statement recognizing freedom of association is available. It is contained in Policy on Freedom of Association and Right to Collective Bargaining dated 1st March 2019 signed by Chief Executive – Group Plantation. Stated in the policy, HSPHB shall recognize and respects the rights of employees to join trade unions of their choice and to bargain collectively subject to the provision of relevant national legislation. The policy is posted throughout Jeroco CU's notice boards and information wall. Interviews with workers stated that 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	YES	There are no trade unions at Jeroco 1 CU, but the workers' welfare and social committees known as Joint Consultative Committee (JCC) have been established at every unit. The committee comprise management and worker representatives who have been elected by the workers themselves as a communication channel between management and workers. The interval meeting was carried out by minimum once a year. Main reason to gather the information such as feedback

Clause	Indicators	Comply Yes/No	Findings
and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.	(English and/or Bahasa Malaysia) and made available upon request.		from the workers in term of Social, Safety, Environmental, Welfare issues, etc. All the feedbacks were highlighted in the minutes meeting and SIA action plan. As confirmed with worker's representatives, the meeting minutes are made readily available to employees upon request. However, the JCC can be further improve by having specific discussion with regards to the workers' welfare, living and working conditions as describe in 3.4.2.
	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' representatives that sit in the Joint Consultative Committee (JCC) have been independently and freely elected by the workers themselves. No evidence of any management interference was observed. Interviews held with the workers at other estates and Mill also confirmed that they were fully elected by their co-workers during an election respectively. Workers interviewed informed that there is no labour union but they elect their own workers representatives through nomination and voting process. No evidence of any management interference was observed. Interviews held with the workers representatives confirmed that they were fully elected by their co-workers. Workers interviewed informed that there is no official labour union practiced in the estate. However, the workers are allowed to elect their own workers' representatives through nomination and voting process. No evidence of any management interference was observed. Interviews held with the workers representatives confirmed that they were fully elected by their co-workers.
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	Jeroco 1 CU subscribes Child Labour Policy dated 2 January 2017 and Sustainable Agriculture Policy updated in 15th August 2023 signed by Chief Executive – Group Plantation. The Policy states that it would not tolerate the use of child or forced labour, nor exploitation of children in any of its global operations and facilities. This SOP also details out the remediation action to be taken should a child is found working. This includes awareness trainings for all employees and contractors, schools should encourage and motivate children to attend school, parents to be advised and warned verbally not to allow children to assist them, and the child to be sent home or to an appropriate child-care facility.
	6.4.2 © 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	Minimum hiring age of 18 years old is clearly stated in SOP for Recruitment, Selection, Hiring, Termination, Retirement & Promotion of Workers (Local & Foreign), revised on 08th May 2024. Stakeholder interview and documentation verified on the Employee Master List verified that all the workers employed were above 18 years old. During site visit too found no underage workers performing any job in the Jeroco 1 CU. Documented age screening verification procedure were also available.

Clause	Indicators	Comply Yes/No	Findings
	6.4.3 © Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.	YES	Based on documents sighted, interviews and observations, there was no evidence that the Estates and the Mill employ anyone below the age of 18 years. This was verified by examining the master lists of each operating unit where details of the workers' particulars and dates of birth are available. Interviews with workers and staff, as well as observations made during field visits confirm that only those above 18 are employed.
	6.4.4 The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.	YES	Child labour policy dated 02/01/2017 was established and implemented where the company shall not use any child labour. The policy was displayed at the notice board outside the office. Sighted also training for child labour Policy has been conducted through morning briefing. The contractors have signed on the contract agreement where under addendum agreement clause (3), the contractor shall ensure no child underage of 18 are employed. Briefing of the policy was conducted during external stakeholders meeting. Interview with contractor confirmed that no child labour was employed.
6.5 There is no harassment or abuse in the workplace, and reproductive rights are protected.	6.5.1 © A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.	YES	Jeroco 1 CU have displayed policy on sexual harassment titled "*Sexual Harassment, Violence and Abuse Policy*" and "Flow Chart – Reporting Sexual Harassment (Worker)" at the office notice board. The guidelines emphasize that sexual harassment is a threat to basic human rights and offenders will be punished accordingly, including termination from work. The policy and procedure have been communicated to all the women and men workers during morning muster/briefing, gender committee and JCC. During interview with general/mill workers, field workers, harvesters revealed that they understood the policy and the procedure.
	6.5.2 © A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.	YES	A policy to protect women reproductive rights titled 'Policy on Reproductive Rights' dated 2 September 2015 was made available at Jeroco 1 CU. The Policy gives the employees the right to decide freely and responsibly of their planning to have children, and to make decisions concerning reproduction free of discrimination, coercion and violence. Sighted training for this policy has been conducted accordingly. During interview with female workers, they really understood their reproductive right and managed to expose their awareness. The policy and procedure also were briefed to all levels of the workforce via Morning Muster, JCC Meeting and Gender Committee.

Clause	Indicators	Comply Yes/No	Findings
	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	Assessment to new mothers prior or after delivery has been conducted accordingly. Verified the assessment form conducted for newly delivered mother dated 30.04.2024.
	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 CU have developed a grievance mechanism, which respects anonymity and protects complainants is established under: • Safe and Standard Operating Procedure for Sexual Harassment, dated 31/01/2019. • Stakeholder Consultation Procedure – Group Level & Estate/Mill Level, , dated 30/11/2018. • Grievance Procedure (Internal & External), dated 18/07/2020 • Request for Information Procedure, with revision dated 01/01/2020. • Procedure Whistleblower, dated 07/12/2016 All the mechanisms are implemented and communicated via Morning Muster, JCC Meeting and Gender Committee.
6.6 No forms of forced or trafficked labour are used.	6.6.1 © All workers have entered into employment voluntarily, and the following are prohibited: • Retention of identity documents or passports (except for administration purposes including ecognized and renewal processes) • Charging the workers for recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty to the workers for termination of employment • Debt bondage • Withholding of wages	YES	Based on documentation review, interviews conducted with workers of various work scope both at the estate and mill, and observations made, there is no evidence that workers are in a forced employment. Details as follows: **Retention of documents:** All foreign workers interviewed confirmed that they keep their own passports. This is an implementation of the commitment in No Forced or Bonded Labour of the HSPHB Sustainable Agriculture Policy, which states that the Company commits to not withhold workers' passports, identification cards or other travel documents. Verified during interview, workers kept their own passport with them at home except during work permit renewal process during which worker's passports are kept by the company up to 3 months as the passports need to be sent to immigration department for work permit approval. During this time, a copy of passport will be provided to workers. **Charging for recruitment fee:** Workers do not pay any recruitment fee as there is no recruitment agent involved. Workers employed are those who came on a walk-in basis. The foreign workers interviewed also confirmed that they did not pay any recruitment fee. **Contract substitution:** There is no evidence of contract substitution based on interviews conducted with the workers. They were aware of what their jobs would be like before joining the company. **Involuntary overtime:** Based on interviews conducted, there is no evidence of involuntary overtime. **Lack of freedom of workers to resign:** There is no evidence observed of workers being prohibited from resigning. Should a worker wish to terminate their employment before their contract expires, they need to submit a letter of resignation and serve the notice period stipulated in their contract agreement. **Penalty to workers for termination of employment:** Clause 6 of the employment contracts

Clause	Indicators	Comply Yes/No	Findings
			provide for mutual termination. The employment contract does not mention any penalty payment. This was also confirmed with workers that no penalty will be imposed for premature termination of the employment contract. **Debt bondage:** Based on interviews with workers, there is no evidence of any form of debt bondage. **Withholding of wages:** Based on interviews, review of the employment contracts and workers' pay slips, there is no evidence of any wages being withheld from the workers.
	6.6.2 © Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented. *AUDITORS' GUIDE:* *1) To check the policy statement of the labour policy and to confirm the employer commitment and the implementation in safeguarding this policy.* *2) To request for "Procedure in Handling Foreign Workers". Check whether the establish procedure is practical and complying to the legal requirements i.e. recruitment process, training, benefits, probation, payment of wages, renewal and management of permit/passport etc.* *3) The implementation of the policy and procedure shall be supported with appropriate records.*	YES	A special labour policy for employment of foreign workers has been addressed in the *"Labour Policy for Foreign Workers"*, dated 15/04/2019. The policy mentioned that all employees should be treated fairly in terms of recruitment, terms and conditions of work, provide decent living, no contract substitution and post arrival programme will be conducted once arrived for three months. The CU maintained its specific procedure / flowchart for employment of foreign workers titled 'Sourcing Process for Foreign Workers'. The procedure has been implemented for any employment related with foreign workers. Based on observations and interviews of foreign workers (harvesters, sprayers, mill workers), there is no evidence of contract substitution and no discriminatory practices against foreign workers. A post-arrival briefing is also given, in particular on the contents of their employment contracts, safety, benefits, etc. For Jeroco 1 CU, there is no recruitment agency has been appointed.
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 © 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	Estate / Mill Managers were appointed as responsible person(s) for safety and health issues and chairman for OSH Committee. The Manager subsequently assigned duties of OSH coordinator to the Assistant Manager for the down line implementation of OSH practices in the estates and mill. All identified Executives were officially given a letter for such an appointment. OSH Committee meetings are held once in three months. OSH Committee meetings confirmed that among the agenda discussed, included the following: ▪ Passing of previous minutes and arising matters. ▪ Concerns of all parties about health, safety and welfare ▪ Accident report (Monthly Data of Mill/Estate Safety Performance) ▪ Workplace inspection ▪ Safety report/issues and programme
	6.7.2 Accident and emergency procedures are in place and	YES	Procedures for accidents and emergencies have been established. There is formation of ERP Team & ERP for all the identified incidences. Besides that, the procedures have been summarized in a

Clause	Indicators	Comply Yes/No	Findings
	instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		chart flow form and displayed for information of all employees in the estate. They include emergencies relating to earthquake, fire, chemical spillage, flood, animal attack/poison, COVID 19 and accident at workplace. During site inspection at estates, it was sighted Emergency Response Plan was available at Chemical Store, Workshop, Office, Workers Housing, etc. During interviews with sampled workers, it was noted that all workers understand emergency procedures. Fire drill training was conducted to POM to create emergency evacuation awareness from fire, earthquake, explosion, etc. to all workers. Sighted latest training was conducted for on 01/04/2024.. All estates and POM have their own first aider and be trained by competency consultant from Persatuan Bulan Sabit Merah Malaysia. The certificate of competency first aided is valid for 3 years. Based on records verification, the certificate is still valid and available. First aid training was conducted annually, and records training was sighted and reviewed. Master list of first aid box of all estate and POM which is available at the office was checked and verified. The content of the first box which is held by harvesting, manuring and spraying mandore was verified. The stock of first aid boxes is regularly checked and refilled, when necessary, by an estate Medical or Hospital Assistant. Telephone numbers and names of the members of the Emergency Response Team (ERT) were communicated to all employees and displayed on notice boards. Telephone numbers of the PIC, Police Station, Fire Brigade, and Government Clinic were also included. Accident statistics were being maintained in a satisfactory manner and periodically reviewed. Quarterly review on accident cases had been carried out during quarterly OSH committee meeting.
	6.7.3 © Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.	YES	During field inspections of harvesting operations, manuring operations, circle spraying, circle raking, and other activities, it was observed that workers were consistently wearing appropriate PPE. This included face masks, respirators, goggles, harvesting shoes, rubber boots, nitrile/cotton gloves, aprons, and safety helmets or straw hats. These measures are in accordance with the risk assessments conducted to ensure all potentially hazardous operations are covered. The condition of each PPE item and its validity lifespan were found to be satisfactory. The cost of PPE is fully covered by the management. Interviews conducted during the site visit revealed that workers are aware and appreciative of the management's provision of all PPE. They also understand the critical importance of consistently using the required PPE during work, as well as the proper methods for PPE storage and disposal. The PPE distribution system is effectively implemented through centralized storage at each estate. This centralized system ensures that all workers have consistent access to the necessary protective equipment, thereby enhancing safety and operational efficiency. ***As a result, previous Major NCR was satisfactory closed.***

Clause	Indicators	Comply Yes/No	Findings
			Based on interviews and site inspections, sanitation facilities for those applying pesticides were available near the chemical store area. After completing spraying activities, workers change out of their PPE, wash, and put on their personal clothing in this area. Clothing lockers are provided for mill and estate workers to change from street clothing to work clothing and vice versa at the end of their work shift.
	6.7.4 All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with Malaysian law.	YES	Medical care and accident insurance is provided to all employees, both Local and Foreign workers under Employees' Social Security Act 1969 (Act 4). Sighted the last three months' payment (April 2024, May 2024, June 2024) made to SOCSO on Form 8A for foreign and local workers at the POM and estates was available for reviewed. No accident recorded for SOCSO compensation payment for the years 2023 and 2024 as at June at Jeroco 1 CU.
	6.7.5 Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	YES	Occupational injuries are recorded using Lost Time Accident (LTA) metrics via monthly accident key performance indicator (KPI) to Safety Executive. Form JKKP 8 for 2023 was submitted to DOSH timely via MyKKP System. Accident statistics were being maintained in a satisfactory manner and periodically reviewed.

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	7.1.1 © IPM plans are implemented and monitored to ensure effective pest control.	YES	Jeroco 1 CU continued to implement Integrated Pest Management (IPM) in 4 estates and continued to manage pests, disease, weeds and invasive introduced species using appropriate IPM techniques guided by the HSPHB Oil Palm Agriculture Policy (OPAP), Pest and Diseases Management updated on 16/12/2023. The IPM program among others includes pest and diseases management of rats, bagworms, nettle caterpillars, rhinoceros beetles and ganoderma. All the estates carried out the census of pests and diseases on a monthly basis and the Pests and Diseases Report (Early Warning System) indicates the result of the census.

Clause	Indicators	Comply Yes/No	Findings
appropriate Integrated Pest Management (IPM) techniques.			During the audit, it was observed a number of beneficial plants had been planted in polybags, ready for planting in the Nursery. Records showed that beneficial plants were continuously planted in the estates visited with maps indicating areas planted. As the outbreaks of Sooty Mold and Mealybugs is increasing in Sabah Oil Plantations, estates currently do census progression.
	7.1.2 Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.	YES	Plan to prevent and monitor the spread of species referenced in the Global Invasive Species Database and CABI.org (if any). This is not practiced in the visited estate. None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.
	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	The SOP for pest control is stipulated in Pests and Diseases Management. Fire is not used in any circumstances. The Zero Burning Policy is clearly stated on the Sustainable Agriculture Policy dated 15 August 2019. There was no evidence to show that fire had been used for pest. This was confirmed during the interviews with workers and staff. Furthermore, there had been no serious pest attack that warrant the use of fire to control.
7.2 Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.	7.2.1 © 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	Jeroco 1 CU continued to use agrochemicals based on HSPHB Oil Palm Agriculture Policy - Pest and Diseases Management and Safe & Standard Operating Procedure / Accounting/Administrative Procedure (AAP) manual where written justifications of all pesticides used had been provided for various fields operations. The Manual has included a chemical register list which indicates the use of selective products that are specific to the targeted pest, weed or disease and the correct dosage of agrochemicals to be used. All chemicals usage were based on the "need to do basis" to enhance field operations. It was found that no Class I chemicals had been used. The procedures also covered the use of PPE when handling these chemicals. The Estates had maintained chemical registers and were updated periodically. The Class 1A chemical, were all kept in a separate locked rooms with proper ventilation. The chemical was used for a bagworm outbreak in 2013. Chemical being kept in event of fresh outbreak in the estates. Regulatory requirement for the purchase in 2013 was sighted and complied. The justification of agrochemicals use is available in the Oil Palm circulars, SOP, and Manuals to justify the usage of certain chemical for respective treatment. The

Clause	Indicators	Comply Yes/No	Findings
			justification is also described in the agronomist report.
	7.2.2 © Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.	YES	All estates in Jeroco 1 CU continued to maintain records to show the types of pesticides used with active ingredients and their LD50 and where these pesticides had been used, the total quantity, number of applications and active ingredients(ai) applied per ha. a) Pesticides are used only when justified and areas used are recorded in bin cards, program sheets, chemical register, field-cost books and in progress reports. Records of pesticides used were available and verified. b) All pesticides used were those officially registered under the Pesticide Act 1974. The CU had used only class II, class lll & class lV pesticides. c) No illegal agrochemicals (stated by local and international laws) in particular no paraquat were used in their estates. d) The 4 estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were available for verification. Variation of chemical usage are attributed to sizes of immature areas, rainfall pattern and the regeneration growth of weeds in different type of soil series. Explanatory notes for the usage variation were provided in the assessment. Records of pesticides used were available for verification.
	7.2.3 © Any use of pesticides is ecognize as part of a plan, eliminated where possible, in accordance with IPM plans.	YES	All estates continued to minimise the usage of agrochemicals by implementing IPM plan. Blanket spraying was not practised by this CU and soft grasses and Nephrolepis are maintained in the field. It had also been the practice that insecticides are used only after a threshold level has been exceeded as per the procedure. Weeds, Circle and Paths are sprayed only when necessary and as per program. a) As part of the IPM plans, management of all estates had established nectariferous beneficial plants nurseries for continuous planting in order to attract natural predators and thus to reduce use of insecticides. During the visit it was observed a number of beneficial plants had been planted and had plants ready for planting in the nursery. Established growth of beneficial plants to attract natural predators and reduce the use of pesticides. During the site visit the auditor observed notable quantity of beneficial plants been planted. Pheromone traps to trap Rhinoceros Beetles were sighted in all replants and immature in all estates.
	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 except in immature and young fields, where prophylactic spraying as per stated in the procedure.
	7.2.5 Pesticides that are ecognized as World Health Organisation Class 1A or 1B, or that are listed	YES	All estates in Jeroco 1 CU continued to use only pesticides which are officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A) and in accordance with USECHH Regulations 2000. a) The review of the chemical register concluded that all pesticides used were of class III & class IV. The use of paraquat had been prohibited in all HSPHB estates.

Clause	Indicators	Comply Yes/No	Findings
	by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when ecognized by government authorities for pest outbreaks. The due diligence refers to:		b) There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that were listed by the Stockholm or Rotterdam Conventions had been used. Records, verified, of pesticides issued/used revealed no Class 1A or 1B had been used. This was also confirmed with worker and staff c) The Class 1A chemical, were all kept in a separate locked rooms with proper ventilation. Regulatory requirement for the purchase in 2013 was sighted and complied. d) Na e) Na
	7.2.5a Judgment of the threat and verify why this is a major threat.	YES	
	7.2.5b Why there is no other alternative which can be used.	YES	
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	YES	
	7.2.5d What is the process to limit the negative impacts of the application.	YES	
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	YES	
	7.2.6 © Pesticides are only handled, used or applied by persons who have completed the necessary training and are always	YES	The CU maintained records indicating that pesticides were handled, used, and applied by trained personnel in accordance with the Chemical Safety Management Procedure, Chemical Hazard Risk Assessment (CHRA), and SDS provided by the manufacturer. Staff and workers, including storekeepers, sprayers, manure handlers, and rat bait workers, received training and comprehended the associated hazards, as well as the proper procedures for chemical use to ensure safety. Pesticide applications adhered to the trade and generic names of the chemicals were communicated to the workers through SDS and chemical handling training, and SDS were readily available

Clause	Indicators	Comply Yes/No	Findings
	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 ecogndge about the activity they carry out.		at all chemical storage sites during audits. Random interviews conducted with pesticide operators and storekeepers revealed their understanding of the hazards involved and their proficiency in safely handling and using chemicals. Training sessions regarding chemical handling took place at all relevant estates.
	7.2.7 © Storage of all pesticides is in accordance with ecognized best practices.	YES	All pesticides were stored in accordance with the legal requirement, in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations as well as recommendation by manufacturer as per applicable SDS. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorised personnel. The stores in the estates were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. The fertilizers were well stacked. The stores are equipped with showers, wash area and a PPE storage area. Adequate Safety Signage have been placed at both internal and external of the building. A proper premixing area with eye wash facilities and bathing area is available at the estates. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities was continually implemented for empty pesticide containers. All information regarding the chemicals and its usage, hazards, trade and generic names were available in both English & in most cases, Bahasa Malaysia and understood by workers. The SDS for concerned pesticides used, were available in both English and in most cases, Bahasa Malaysia.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	YES	With the exception that some empty agrochemical containers were recycled for premixing pesticides for onward delivery to field, the rest of the empty chemical containers were triple rinsed, pierced and stored in the schedule waste store. Empty chemical container was disposed to DOE's license contractor.
	7.2.9 © Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives	YES	Aerial spraying of pesticides is not a practice in the CU. There was no evidence to show that such a method being used in all estates. This was also supported through interviews with executives, field staffs and workers. No such activities being witnessed during the site inspection.

Clause	Indicators	Comply Yes/No	Findings
	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.		
	7.2.10 © Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	YES	The CHRA has been conducted by the qualified assessor for the mill and relevant estatets. Based on that specific annual medical surveillance for pesticide operators was documented, and actions to address any related health conditions were demonstrated. The medical surveillance show all operators was deemed healthy and fit for work. Additionally, several workers require medical attention for non-occupational diseases (not work-related).The Hospital Assistant will monitor and treat these related health conditions through medical check-up, on a weekly/monthly basis. Referrals to the VMO and Klinik Kesihatan will be made as necessary. Moreover, the Hospital Assistant will actively engage in continuous health education sessions during morning muster to foster a culture of health consciousness among all workers. These sessions will encompass topics such as proper nutrition, the importance of regular exercise, stress management techniques, and preventive measures against common health issues. By providing comprehensive health education, the aim is to empower workers to take proactive steps towards maintaining their well-being both on and off the job.
	7.2.11 © No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.	YES	Medical screening for woman workers involved in chemical handling and application was conducted monthly. Latest medical screening conducted indicated none were found pregnant. During the site visit the female chemical handlers and manurer were interviewed and they mentioned that they are not pregnant and breastfeeding. The POM and their supply bases do not have persons under the age of 18 working in the premises as well.
7.3 Waste is reduced, recycled, reused and disposed of	7.3.1 A waste management plan which includes reduction, recycling, reusing, and	YES	Jeroco CU has established the EIA-management action plan and continuous improvement plan- updated on 09/07/2024. The purpose of the Plan is to avoid / reduce pollution emerged as results of the estate and mill activities. The procedures and guideline were used to guide the waste disposal activities and to reduce pollution on the routine operation.

Clause	Indicators	Comply Yes/No	Findings
in an environmentally and socially responsible manner.	disposal based on toxicity and hazardous characteristics, is documented and implemented.		
	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	YES	Sighted disposal of waste material according to SOP and implemented. All the waste is divided to 3 types – domestic waste, recycle waste and schedule waste.
	7.3.3 The unit of certification does not use open fire for waste disposal.	YES	During site visit at all estates and POM, there was no evidence of open fire has been used for waste disposal. All domestic wastes disposal has been designated area (landfill) and reported in indicator above.
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	Jeroco 1 CU practised the maintenance of long-term soil fertility by annual application of fertilizers based on periodic tissue/leaf sampling and soil analysis, biomass retention and some EFB application, water management and by maintaining soft weeds within interlines. Maintaining soil fertility was guided by its HSPHB's OPAP manual. These SOPs are implemented and monitored. The monitoring of daily implementation of SOPs by estate workers is done by the field conductors, Estate Assistant Managers and Estate Managers. Periodic visits by the agronomists serve as an additional monitoring to ensure that the SOPs have been well implemented and correctly monitored by the estate management. Therein elaborating details on the nursery, immature, mature palm manuring type of fertilizers. Application of fertilizer timing and placement were also described. Other information includes sub-soil manuring, fertilizer sampling, and stacking of fertilizer in estate store. Rainfall data, yield trends, level of nutrients in the palm fronds, level of nutrients in the soil, total fertilizer application for each type of organic and inorganic fertilizers are monitored on a monthly basis. There is continuity in the data obtained and utilized for analysis. Fertilizer application, which was of paramount importance for maintenance of soil fertility, was carried out based on the recommendation made by the agronomist from the Agronomy Department. The recommendation by the Agronomist were also available during the inspection and the application of fertilizers had been carried out as recommended and scheduled.
	7.4.2 Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.	YES	Periodic foliar and soil sampling were carried out by the agronomist department and its result formed part of the basis for the fertilizers input recommendation. Periodic tissue and soil sampling were carried out to monitor changes in nutrient status. Annual foliar sampling for the nutrients N, P, K, Mg, Ca & B. Foliar samplings and Soil sampling, which is conducted together.

Clause	Indicators	Comply Yes/No	Findings
	7.4.3 A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.	YES	The nutrient recycling strategy is currently implemented at all estates. This strategy includes the recycling of Empty Fruit Bunches (EFB), Bunch Ash, Bell Pressing Solid (BPS), as palm residues and the optimal use of inorganic fertilizers. The implementation of the nutrient recycling strategy at all estates demonstrates a commitment to sustainable agriculture by reducing waste and improving soil health through the recycling of organic residues. This practice not only enhances nutrient availability for the palm trees but also contributes to reducing the dependency on inorganic fertilizers, promoting environmental sustainability.
	7.4.4 Records of fertiliser inputs are maintained.	YES	All estates continued to maintain records of fertiliser inputs. Records of programs and applications of fertilisers were made available to auditors. The estates continued to monitor their fertilizer inputs as recommended by their agronomist department. The records of the fertiliser inputs were maintained in the Fertilizer Application Record Books and the Bin Card.
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	Maps identifying marginal and fragile soils, including steep terrain, are available and prepared by Agronomy Department. Latest soil maps verified dated 19/06/2023 in Lungmanis Estate and 25/07/2024 in Lokan Estate, Lutong Estate, Batangan Estate. During the field visit and the soil maps provided and reviewed by the auditors it was observed that no fragile or marginal soils were found in Jeroco 1 CU.
	7.5.2 No replanting on steep slopes (above 25 degress) 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	There is no replanting on steep terrains on all estates in Jeroco 1 CU. This was verified during the field visits. However, 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 some mature areas. The cover crop had been planted along some slopes by management. Large areas within the inter rows were also sighted during the visit.
	7.5.3 There is no new planting of oil palm on steep terrain.	YES	There was no New Planting observed in all estates in Jeroco 1 CU. This was as per HSPHB policy signed by the CEO dated Jan 2015 stating the following among others. Slope of >25 degree to be excluded from any new plantation development and replanting program. For slope <25 degree the existing crop all vegetation shall be maintained accordingly". It was also confirmed by Executives, Staff and Workers during interviews.
7.6 Soil surveys and topographic information are	7.6.1 (C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or	YES	Soil and Slope maps are taken into account in plans and operations of estates to ensure long term suitability of land for palm oil cultivation. Maps are used to identify areas that are inappropriate for planting such as slope maps to indicate steep terrain. There are no new plantings carried out in all the estates visited. Jeroco 1 CU had a management strategy for palm oil cultivation, taking into account the soil maps and surveys identifying marginal

Clause	Indicators	Comply Yes/No	Findings
used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.	soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations.		and fragile soils, including steep terrain for the palm oil long term suitability. The soil maps were provided and reviewed by the auditors it was observed that no fragile or marginal soils were found in Jeroco 1 CU.
	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	This is not applicable as there is no marginal and fragile soil in all estates, as supported by the soil maps of respective estates. No marginal and fragile soil areas were observed during the visit.
	7.6.3 Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	YES	All estates had used soil and topographic to plan their drainage and irrigation systems, roads and other infrastructure.
7.7 No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.	7.7.1 (C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.	YES	Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at all estates. Furthermore, this is not applicable as there is no peat soil in all estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.
	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	YES	This is not applicable as there is no peat soil in the Lutong Estate, Lungmanis Estate, Batangan Estate, Lokan Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.

Clause	Indicators	Comply Yes/No	Findings
	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).		
	7.7.3 (C) Subsidence of peat is monitored, documented and minimised.	YES	This is not applicable as there is no peat soil in the Lutong Estate, Lungmanis Estate, Batangan Estate, Lokan Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.
	7.7.4 (C) A documented water and ground cover management programme is in place.	YES	This is not applicable as there is no peat soil in the Lutong Estate, Lungmanis Estate, Batangan Estate, Lokan Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.
	7.7.5 (C) For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it ii is replaced with crops	YES	This is not applicable as there is no peat soil in the Lutong Estate, Lungmanis Estate, Batangan Estate, Lokan Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.

Clause	Indicators	Comply Yes/No	Findings
	suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. This is subject to transitional (5 years: 2019 to 2025) arrangement stated in the Drainability Assessment Procedure. Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.		
	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 not applicable as there is no peat soil in the Lutong Estate, Lungmanis Estate, Batangan Estate, Lokan Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.
	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	YES	This is not applicable as there is no peat soil in the Lutong Estate, Lungmanis Estate, Batangan Estate, Lokan Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.

Clause	Indicators	Comply Yes/No	Findings
	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.		
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	The water management plan is confined to only Jeroco Group of Estates & JPOM engulfing the plans from nursery to fresh fruit processing. This report also includes the domestic water use with the after effect of water use to the surrounding environment. The plans cover the process of water abstraction, shortage, utilization in cultivation, chemical and natural treatments to utilize water at processing, domestic purposes and wastewater management. All these aspects are included with monitoring, mitigation (if required), implementation and prevention or minimize pollution of these plan. Identified physical system in management of JGOE: • Treated water quality standard • Baseline data for water quality and frequency quality standard • Contingency plans during dry season • Flow meter monitoring at J1POM and J2POM. The Water Management Plan was periodically reviewed by Sustainability Executive of HSPHB; the latest being on 18/07/2024.
	7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.	YES	The continued availability of water sources and to avoid negative impacts on other users in the catchment has been conducted bu Plantation Central Laboratory (and ECR assessor. **Conclusion** All samples are within class IIB and class III limits of national Water Quality Standards for Malaysia.
	7.8.1b Workers have adequate access to clean water.	YES	The organization had not restricted access to clean water. Found that the organization had conducted verification on the treated water quality and found to be within the National standard.
	7.8.2 (C) Water courses and wetlands are	YES	Visit at all the riparian zones were maintained and natural grasses were left along the riparian zone. Al palms within the buffer zones area were demarcated with red and white painting for guidance to chemical operator from encroach the riparian areas. This was confirmed through site visit and interview with manuring and sprayer

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>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).</td><td></td><td>operator at the field.</td></tr>
<tr><td></td><td>7.8.3 Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.</td><td>YES</td><td>▪ This license obligations are shared to both Jeroco 1 and Jeroco 2 Palm oil mill with total processing 90Mt/Hr. The reporting and monitoring effluent were done by Jeroco 2 palm oil mill. All the final discharge has been channeled to Biogas plant.
▪ Sighted latest reporting to DOE for second quarter.
▪ Results BOD was seen and within the limit.</td></tr>
<tr><td></td><td>7.8.4 Mill water use per tonne of FFB is monitored and recorded.</td><td>YES</td><td>Process water is obtained from water catchments near to the mill. The water usage per tonne of fresh fruit bunches (FFB) continued to be monitored on monthly basis.</td></tr>
<tr><td>7.9
Efficiency of fossil fuel use and the use of renewable energy is optimised.</td><td>7.9.1 A plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented.</td><td>YES</td><td>Efficiency of fossil fuel has been monitored by daily basis and reported by monthly basis in file 5 years diesel consumption.</td></tr>
<tr><td>7.10
Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented</td><td>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.</td><td>YES</td><td>The CU had used RSPO Palm GHG version 4.0 Calculator as a tool to calculate the GHG emissions. The input data for 2023 was verified and the following were determined:
<table><tr><th>Description</th><th>tCO_2e/tProduct</th></tr><tr><td>CPO</td><td>0.58</td></tr><tr><td>PK</td><td>0.58</td></tr></table>Mill Emission</td></tr>
</table>

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td rowspan="3">and monitored and new developments are designed to minimise GHG emissions.</td><td></td><td></td><td>
<table>
<tr><td colspan="3">Own Crop</td></tr>
<tr><td>Emission source</td><td>tCO2e</td><td>tCO2e/tFFB</td></tr>
<tr><td>Total</td><td>9193.36</td><td>0.03</td></tr>
</table>
Plantation / field emission
<table>
<tr><td colspan="4">Own Crop</td></tr>
<tr><td>Emission sources</td><td>tCO2e</td><td>tCO2e/ha</td><td>tCO2e/FFB</td></tr>
<tr><td>Total</td><td>29512.47</td><td>2.32</td><td>0.12</td></tr>
</table>
.
</td></tr>
<tr><td>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).</td><td>YES</td><td>Auditor has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas.
Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at Jerocco CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.</td></tr>
<tr><td>7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.</td><td>YES</td><td>Other significant pollutants has been identified in document “waste management plan” reviewed on 16/07/2024 for JPOM & Jeroco group of Estates.

Implementation has been taken such as:
Established landfill area which is far from waterways
Septic tank was provided for each household
Disposed all the SW to DOE contractor
Reused all the waste
POME has been applied to land irrigation and Biogas plant.
Awareness or discussion on environmental issues with employees has been carried out as per date below:
Lutong estate -28/03/2024, 28/12/2023, 28/09/2023
Lokan Estate -11/06/2024, 14/09/2023
Lungmanis Estate – 17/04/2024, 12/07/2023
Batanagan Estate -09/05/2024, 05/02/2024, 06/11/2023</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
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	There was no replanting observed at Jerocco Group of Estates for year 2023 and 2024.
	7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.	YES	Fire prevention and control measures has been established in SOP “Pelan Tindakan Menghadapi Kebakaran & Kawalan Pencegahan Kebakaran”. There has been a fire prevention plan for individual and public which has been established.
	7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.	YES	Engagement with adjacent stakeholders has been carried out on 27/06/2024 (Lutong Estate), 16/05/2024 (Lokan Estate), 11/06/2024 (Lungmanis Estate), and on 14/05/2024 (Batangan Estate) for fire prevention and control measures.
7.12 Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.	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 land clearing, in accordance with the RSPO LUCA guidance document.	YES	The audit findings have confirmed that there is no new planting affecting present HCV and primary forest. There was no land clearing activities made since November 2005 within Jeroco 1 CU nor had damaged any forest to protect or enhance the HCV.
	7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:	YES	Jeroco 1 CU has conducted HCV Assessment available in report “Potential High Conservation Value Area Assessment Report in Lutong Estate, Batangan Estate, Lokan Estate, Lungmanis Estate and Jeroco Palm Oil Mill 1 (JGOE 1)”. This report was prepared by the Sustainability Executive and was made available during the surveillance audit.
	7.12.2a For existing plantations with an HCV	YES	The report has identified all the HCV areas within and adjacent to the Jeroco 1 CU, as well as rare, threatened

Clause	Indicators	Comply Yes/No	Findings
	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.		and endangered species (RTEs) for Lutong, Lungmanis, Batangan, and Lokan Estates. The management and action plans for the HCV areas has been Included in the report. Also identified was a relevant wider landscape-level HCV, namely a wildlife corridor and border which was bordering with Lutong, Lungmanis, Batangan and Lokan Estates. Trenching and electric fences also has been constructed to prevent encroachments. Visit to the border found the area is still intact and no signs of encroachment was observed.
	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	YES	The HCV Report of Jeroco 1 CU has identified a potential RTE species along Sg Kretam at Batangan Estate. Measures taken to maintain/enhance this species as stated in the HCV Action Plan. Visits are also being conducted to HCV sites to check on indiscriminate spraying, monitor for illegal activities, monitor housing area for any capture of protected wildlife, and continuation of buffer zone maintenance. The SOU has established and reviewed the action plan and monitoring programme for HCVs area after consultation with relevant stakeholders. The appropriate measures that are expected to maintain and/or enhance them were implemented through an action. There were no major changes to the integrated management plan, except awareness training, continuous monitoring for HCVs area. Each estate has established HCV action plan for their specific HCV identified in their area entitled 'Potential HCV areas Management Action Plans. The plan was updated on 16th July 2024 with consultation with stakeholder dated 18.05.2023. Records of consultations with relevant stakeholders regarding the developed HCV

Clause	Indicators	Comply Yes/No	Findings
	monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		management plan, includes the directly managed area and any relevant wider landscape level considerations (where these are identified) were already clearly discussed and recorded in minutes of meeting and updated into the management Plan.
	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	There are no local communities living adjacent to or nearby Jeroco 1 CU. Thus, this indicator was not applicable.
	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	YES	Jeroco 1 CU continues to discourage any illegal or inappropriate hunting, fishing or collecting activities. Observed during site visit, signage to prohibit hunting, fishing and pesticide spraying within buffer area at the HCV Area is available. It was noted that CCTV was placed at strategic area surrounding the estate to control everything including any illegal activities. The CCTV is in operation 24hours. The list of RTE species found in the Jeroco 1 CU has made available in HCV Report [Table 4]. Jeroco 1 CU subscribes to Rare Threatened & Endangered Species Policy dated 20.11.2017 signed by the Chief Executive - Group Plantations. Disciplinary measures would be taken if any of their staff or workers found to capture, harm, collect or kill the RTE species.

Clause	Indicators	Comply Yes/No	Findings
	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.		Progress of implementation of the HCV Management Plan FY2023 for Jeroco 1 CU were reviewed and verified on the ground. There is evidence that regular briefings are being given to workers on RTEs, the prohibition against illegal activities such as hunting, capture, killing and keeping of RTEs. Workers are also informed that offenders will be reported to the Wildlife Department and police.
	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 Jeroco 1 CU will notify the relevant authorities immediately if any individual or workers for the company is found to capture, harm, collect or kill these species or if found any activities to capture, harm, collect or kill RTE species, the estates will make a report to the Wildlife Department immediately. This is in-line with Policy on Rare, Threatened & Endangered Species Policy [clause 4] dated 20 November 2017. There is evidence that monitoring of HCV are being conducted by all the Estates under Jeroco 1 CU on a monthly basis.
	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	YES	Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at Jeroco 1 CU since Nov 2005. Remediation and Compensation Procedure (RaCP) did not apply.

Clause	Indicators	Comply Yes/No	Findings
	(RaCP) applies.		

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

Clause	Indicators		Comply Yes/No	Findings
5.5.2 Time-bound plan A time-bound plan for certifying all its management units and/or entities, including the units where the organization has mgmt. control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall contain a current list of all estates and mills.	(a)	As a minimum, all estates and mills shall be certified within 5 years after obtaining RSPO membership. Any new acquisitions shall be certified within a 3-year timeframe. Any deviations from these maximum periods requires approval by the RSPO Secretariat.	YES	The timebound plan to achieve 100% RSPO proposed to be extended to 2025 after seek advice from RSPO Compensation Section/Integrity Unit on 11 April 2022 since the organization still have 3 estates undergoing compensation procedure. For ACOP 2023 sighted the submission on 30/04/2024 to RSPO secretariat. The Company has held a meeting with the RSPO Compensation Section/Integrity Unit on 11 April 2022 to discuss on the Concept Note (Northbank Estate/Tabin Estate) and LUCA (Pelipikan Estate) with the comments be provided by the RSPO Compensation Panel (RSPO CP). Latest communication with RSPO secretariate related to CN on date 19/03/2024. Recommendation made by secretariate to wider the buffer zones area to 100m. CU also obtained from RSPO Secretariat on the deviations on date 21/09/2023. ***Thus Previous NCR was satisfactory closed.***
	(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	Based on the ACOP 2023, verified that the time bound plan appropriate covered all the management unit.
	(c)	Any revision to the time-bound plan or to the circumstances of the company shall cause the time-	YES	The details of the Time Bound Plan described as per attachment 6. HSP is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the

		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);		Time Bound Plan described as per attachment/revision in the TBP.
	(d)	Where there are isolated lapses in implementation of a time-bound plan, a minor non- compliance shall be raised. Where there is evidence of fundamental failure to proceed with implementation of the plan, a major non-compliance shall be raised.	YES	There were no isolated lapses in implementation of TBP. Sighted approval from RSPO on date 21/09/2023.
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 7.12. Any new plantings since 1st 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	Assessment of compliance to RSPO Partial Certification Requirements was conducted in Northbank (27-28/07/2023), Tabin Estate (25-26/07/2023) and for Pelipikan Estate on (1-3/03/2023). From the assessment, the status of the uncertified management unit was summarized as follows: <u>Northbank and Tabin Estate</u> a) HCV Assessment at Northbank and Tabin Estate has been conducted in year 2013 and completed the report on 20 November 2013. b)The Company has held a meeting with the RSPO Compensation Section/Integrity Unit on 11 April 2022 and latest communication on date 19/03/2024 to discuss on the Concept Note (Northbank Estate/Tabin Estate) with the comments be provided by the RSPO Compensation Panel (RSPO CP). <u>Pelipikan Estate</u> Based on Retrospective HCV assessment made by certified HCV assessor (Green Harvest Sdn. Bhd.) there were no clearance of primary forest at Pelipikan Estate. However, there were land clearing made on May 2006, September 2010 and February 2011. HSP received the reviewer's comment on the LUCA assessment and

				latest replied on 18/01/2023. Latest communication with RSPO on date 17/04/2023 related to follow up with RSPO reviewer.
	(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	Assessment of compliance to RSPO Partial Certification Requirements was conducted in Northbank (27-28/07/2023), Tabin Estate (25-26/07/2023) and for Pelipikan Estate on (1-3/03/2023). From the assessment, the status of the uncertified management unit was summarized as follows: Northbank and Tabin Estate There is no land conflict in Northbank and Tabin estate. Land title is available. Other matters pertaining to land conflict in HSP can refer to Hap Seng Plantations 2019 Annual Report page 136 item 24(b). Pelipikan Estate Land conflict was resolved with the affected and relevant parties. Please refer Hap Seng Plantations 2018 Annual Report – refer page 269 (c)
	(c)	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2;	YES	Assessment of compliance to RSPO Partial Certification Requirements was conducted in Northbank (27-28/07/2023), Tabin Estate (25-26/07/2023) and for Pelipikan Estate on (1-3/03/2023). From the assessment, the status of the uncertified management unit was summarized where the JCC meetings were held with relevant stakeholders which includes local communities and employees. The result of the meeting had no significant negative impact by the internal and external community.

	(d)	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1;	YES	Assessment of compliance to RSPO Partial Certification Requirements was conducted in Northbank (27-28/07/2023), Tabin Estate (25-26/07/2023) and for Pelipikan Estate on (1-3/03/2023). There was no issue on legal non-compliance for all uncertified unit
	(e)	The audit team shall assess compliance with these rules at each assessment of any of the applicable management units. Assessment of compliance with requirements 5.5.3 (a) – (d) above by the audit team based on self-declarations only by the company,	YES	Based on the latest internal assessment carried out in 2023, the progress of the certification was concluded as non-compliance for some of the indicators for Tabin, Northbank and Pelipikan Estate. With regards to the land disputes, the action to address the issues were on-going. It was evident that in handling uncertified management unit has conducted the Joint Consultation Committee to address unresolved issues. Actions in progress. Further information can be obtained from https://document.rspo.org/2022/Hap_Seng_Plantations_Holdings_Bhd_ACOP2022.pdf As of this audit Hap Seng Plantations still on track and follow the requirement of uncertified requirement units, Further information can be obtained from https://document.rspo.org/2022/Hap_Seng_Plantations_Holdings_Bhd_ACOP2022.pdf. The details of the Time Bound Plan described as per attachment 6. HSP is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP.
		with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:		
		• 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;	YES	
		• Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team.	YES	
		• Desktop study e.g. web check on relevant complaints	YES	
		• If necessary, the audit team may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements.	YES	

	(f)	For requirements 5.5.3 (a)-(d) above, the classification of critical and non-critical is as stated in the RSPO P&C. If a non-compliance against a critical indicator in a non-certified management unit is identified, the current certification assessment cannot proceed to a successful conclusion unless it is actively addressed. Evidence of active engagement with RSPO in resolving the non-compliance shall be available.		
	(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	

5.6.6 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. 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. 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.		No additional indicators *AUDITORS' GUIDE:* *1. Identify (and document) the identification of the previous users and owners of the land;* *2. Identify (i.e., locate a written copy of) the agreements/promises made at the time of the relevant land transfers and/or land use agreements;* *3. Determine whether the previous users/owners can now be contacted, and do so, as applicable;* *4. Interview the previous owners/users to assess whether the land transfer and land use agreements were entered into with their free, prior, informed consent;* *5. Evaluate whether there is ongoing compliance with the agreements (e.g., if promises were made at the original transfer date, to transfer developed land back to communities at a later date, were these promises kept in full?);* *6. Identify and follow up any disputes.*	YES	The right to use the land at Jeroco 1 CU can be demonstrated and not disputed by any party. Auditor had sighted that there were clear land ownership documents when Hap Seng Plantations acquired/bought the land from Sabah State Government in 1980. In the Lutong Estate there is some land which was previously owned by individuals; however, they sold the land on 4/8/2003 to Jeroco Plantations, and the land titles were changed to Jeroco Plantations Sdn Bhd since 5/4/2006. Auditor has made attempt to call them but cannot reach them as all of the owners are from West Malaysia. Land titles were available in documents Land titles were available in documents. The original copies of the documents, however, were kept in Plantation Central Office (PCO), Sg. Segama. Copies of land titles for all estates were sighted. All the estates were under the jurisdiction of Kinabatangan District. Review of the land titles show that the requirements that the land title for all the estates namely for cultivation of an agricultural crop of economic value have been complied with.

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
6.1.5 (C) NEA 01 2024	Major	Finding: The gender committee was not comprehensive specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women. Objective evidence: It was noted that gender committee has been established in each audited estate. Appointment letter for each committee members, organizational chart and minutes of meeting was made available during the audit. However, based on interview with female workers and gender representative and/or documentation review: 1.The understanding of gender committee's existence is limited to sexual harassment concern. 2.The appointment letter, role and responsibilities of committee member is inconsistent for each audited estate (due to no specific guidance). 3.Annual programme for gender committee is available. However, there is no programme to raise awareness among women, as well as opportunities and improvements for women.	Root cause: The Certification Unit lack of understanding and awareness regarding to raise awareness, identify and address issues of concern, and create opportunities and improvements for women due to there are no specific guidelines for Gender Committee establish by the CU (Sustainability (HQ). Corrective Action: 1. The certification Unit has conducted immediately the training for Gender Committee to brief the new Guidelines for Gender Committee to enhance their understanding to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women. – **Refer Attachment 1.** 2. The Certification Unit has established specific guidelines for Gender Committee to ensure role and responsibilities of committee member is consistent – **Refer Attachment 2.** 3. The Certification Unit has immediately included program to raise awareness among women, as well as opportunities and improvements for women into their annual program for gender committee – **Refer Attachment 3.** Corrective action: (*The corrective action*	Sighted established Guidelines for Implementation Women Gender Committee, date 08/08/2024, these guidelines were established in dual languages English and Bahasa Malaysia. This guideline will be used as a reference for management, staff and workers (employees) on the formation and operation of the Gender Committee in their respective operating unit. The guideline covers various aspects including the objectives, membership, duties of the committee, roles of advisor, etc. sighted evidence of training conducted to all gender PIC on date 04/09/2024, training programmed for gender committee also established to increased knowledge, awareness and understanding of committee. Next programme will conduct on month of October and November 2024

			shall address the root cause of this NC) 1. Including the Training Guidelines for Gender Committee in the Yearly Training program to refresher for workers especially gender committee. 2. The Certification Unit will review the Guideline for Gender Committee on a yearly basis or if necessary. 3. The Sustainability Team will yearly monitor the annual program for gender committee to include raise awareness among women, as well as opportunities and improvements for women.	

ATTACHMENT 5

STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Corrective Action & Verification by Assessor
3.3.3 RMN 01	Minor	Requirement: 3.3.3 Records of monitoring and any actions taken are maintained and available. Finding: The record of monitoring of workplace inspection was not available for all mill activities. Objective evidence: At Jeroco 1 POM, the monthly workplace inspection conducted, and records are available however no records available for Biogas plant, Lab, Incinerator, Effluent treatment plant, diesel skid tank area and manual lifting activities.	Based on workplace inspections at the Palm Oil Mill (POM) conducted in December 2013, March 2024, and June 2024, it was observed that all critical stations were identified and assessed. These stations include the Weighbridge, FFB Reception, Laboratory, Biogas Plant, Effluent Treatment Plant, Diesel Skid Tank, and Manual Lifting under Threshing. The inspections aimed to ensure compliance with safety and operational standards, as well as to identify areas for improvement. Each station was systematically assessed to ensure proper functioning, adherence to safety procedures, and to assess any potential environmental impacts. ***Thus, previous Minor NCR was satisfactory closed***
3.4.2 NEA 02 2023	Minor	Requirement: 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. Finding: Insufficient evidence that Social Impact Assessment (SIA) has been developed with participation of affected parties. Objective evidence: The Social Impact Assessment (SIA) Management Action Plans and Continuous Improvement Plan for Jeroco Group of Estate was latest reviewed on 10th July 2023. However, the revision did not sufficiently cover social issues and did not develop with participation of affected parties.	The Social Impact Assessment (SIA), Management Action Plans and Continuous Improvement Plans Report for Jeroco 1 CU's estates and mill was prepared by the Agronomy Department (Sustainability Team) with revision and reviewed on 15 July 2024. The SIA report presented the estates and mill's background information, labour policies, grievance procedures (internal, external landowner issues), sexual harassment policies, facilities and amenities offered by the estates and POM, and the social impact assessment procedures and results. The report includes both positive and negative impact and its recommendation. It was noted that previous year finding on the issues raised has been addressed accordingly and included in the SIA revision. Other than that, estate's level JCC meeting has been done accordingly to ensure two-way communication between management and workers' representatives. There are no other negative issues found during current audit and no recurrence issues. ***Thus, previous Minor NCR was satisfactory closed***
6.2.1 NEA 01 2023	Major	Requirement: 6.2.1 (C) Applicable labour laws, union and/or other collective	Pay and conditions are documented and made available during the audit. These are contained in the workers' payslips and employment contracts. Pay slips were

		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. Finding: Insufficient evidence that documentation of pay and conditions are explained to them in language they understand. Objective evidence: Employment contract, passport, working permit and payslips of workers were sample during the audit. Interview were also conducted among workers. However, it was noted that he payslip was in English. Interview conducted with workers revealed that they did not understand the content of their pay and conditions.	sighted and are provided to workers on a monthly basis as confirmed during an interview with management. Pay slips for estates and POM workers show breakdown for all work done. It was also verified that workers are being paid in accordance with the requirements stipulated under the Minimum Wages (Amendment) Order 2022 and the Sabah Labour Ordinance. The pay slip contains the information for the workers to understand the payment being made. Employment contract contains applicable labour laws such as rate of pay, hours of work per day, weekly rest day, overtime pay, rate for working on rest day/public holiday, gazetted public holidays, maternity leave, medical leave, mutual termination notice, duration of notice, etc. The employment contracts were prepared in Malay, which is a language generally understood by the local and foreign workers from Indonesian and/or Philippines During interview with sample) employees (6.2.1) was confirmed that they understood the content of pay slip and contract agreement ***Thus previous Major NCR was satisfactory closed.***
6.7.3 DA 01 2023	Major	Requirement: 6.7.3 (C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing. Finding: Worker did not use appropriate personal protective equipment (PPE) at the place of work to cover all potentially hazardous operations.	During field inspections of harvesting operations, manuring operations, circle spraying, circle raking, and other activities, it was observed that workers were consistently wearing appropriate PPE. This included face masks, respirators, goggles, harvesting shoes, rubber boots, nitrile/cotton gloves, aprons, and safety helmets or straw hats. These measures are in accordance with the risk assessments conducted to ensure all potentially hazardous operations are covered. The condition of each PPE item and its validity lifespan were found to be satisfactory. The cost of PPE is fully covered by the management. Interviews conducted during the site visit revealed that workers are aware and appreciative of the management's provision of all PPE. They also understand the critical importance of consistently using the required PPE during work, as well as the proper methods for PPE storage and disposal. The PPE distribution system is effectively implemented through centralized storage at each estate. This centralized system ensures that all workers have consistent access to the necessary protective equipment, thereby enhancing safety and operational efficiency. ***As a result, previous Major NCR was satisfactory closed***
5.5.2 (a) RMN 02	Minor	Requirement: 5.5.2 Time-bound plan stipulated: A time-bound plan for certifying all its management units	The revised TBP has been approved by RSPO on 21/09/2023. The Certification Unit will yearly monitor the time-bound plan for uncertified management unit and

		and/or entities, including the units where the organization has mgmt. control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall contain a current list of all estates and mills. (a) Any deviations from these maximum periods requires approval by the RSPO Secretariat. Finding: The organization deviation did not had approval by the RSPO Secretariat. Objective evidence: The extension TBP for uncertified management units to year 2025 sighted during the audit did not obtain any approval from RSPO Secretariat.	will request approval to RSPO Secretariat earlier 1 year before maximum periods. ***Thus, previous Minor NCR was satisfactory closed***

ATTACHMENT 6 – Timebound Plan

HAP SENG PLANTATIONS HOLDINGS BERHAD TIME BOUND PLAN ON RSPO CERTIFICATION

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)	Plan Year for Certification
				Latitude	Longitude			
Hap Seng Plantations (River Estates) Sdn Bhd – Sg Segama Group of Estate	*Malaysia*	*Bukit Mas Palm Oil Mill*		*5°20'14.2 81"N*	*118°28'25.104"E*	*N/A*	*Certified*	
Bukit Mas Palm Oil Mill	*Malaysia*	*Sungai Segama Estate*	*Locked Bag No.05, 91109 Lahad Datu, Sabah*	*5°19'02.4 21"N*	*118°27'47.331"E*	*5,174.00*	*Certified*	
	Malaysia	*Bukit Mas Estate*		*5°19'01.9 28"N*	*118°27'46.294"E*	*4,733.00*	*Certified*	
	Malaysia	*Kawa Estate*		*4° 21' 52.222"N*	*118° 2' 18.679"E*	*1,276.19*	*Certified*	
Jeroco Plantation Sdn Bhd	*Malaysia*	*Jeroco Palm Oil Mill 1*	*Locked Bag No.05, 91109 Lahad Datu Sabah*	*5° 25'52.002"N*	*118°25'02.005"E*	*N/A*	*Certified*	
Jeroco Palm Oil Mill 1	*Malaysia*	*Lokan Estate*		*5° 25' 51.800" N*	*118°22'57.804"E*	*3,155.39*	*Certified*	
	Malaysia	*Lutong Estate*		*5° 21' 55.601" N*	*118°26'26.201"E*	*2,448.40*	*Certified*	
	Malaysia	*Lungmanis Estate*		*5° 28' 46.304" N*	*118°24'11.301 E*	*2,200.00*	*Certified*	
	Malaysia	*Batangan Estate*		*5° 24' 43.704" N*	*118°26'59.803"E*	*3,632.88*	*Certified*	
Jeroco Plantation Sdn Bhd	*Malaysia*	*Jeroco Palm Oil Mill 2*	*Locked Bag No.05, 91109 Lahad Datu Sabah*	*5° 25' 52.002" N*	*118°25'02.005"E*	*N/A*	*Certified*	
Jeroco Palm Oil Mill 2	*Malaysia*	*Kapis Estate*		*5° 26' 34.303" N*	*118°24'51.001"E*	*2,681.00*	*Certified*	
Hap Seng Plantations (River Estates) Sdn Bhd –	*Malaysia*	*Tomanggong Palm Oil Mill*	*Locked Bag No.05,*	*5°25' 38.3" N*	*118°39' 33.5" E*	*N/A*	*Certified*	
	Malaysia	*Tomanggong Estate*		*5°24' 01.9" N*	*11 8°39' 51.7" E*	*2,654.80*	*Certified*	
Tomanggong Group of Estates	*Malaysia*	*Litang Estate*	*91109 Lahad Datu Sabah*	*5°19' 31.6" N*	*118°34' 28.3"E*	*2,648.62*	*Certified*	

	Malaysia	*Tagas Estate*		*5°21' 47.3" N*	*118°38' 14.2"E*	*2,212.33*	*Certified*	
Pelipikan Estate	*Malaysia*	*NOT APPLICABLE – No mills at Pelipikan Estate*	*Locked Bag No.30 89109, Kota Marudu, Sabah*	*N/A*	*N/A*	*N/A*	*N/A*	
	Malaysia	*Pelipikan Estate*		*6°21'37.600"N*	*116°48'04.900"E*	*2,091.61*	*Not Certified*	2025
Hap Seng Plantations Tomanggong Group of Estates	*Malaysia*	*Tabin Estate*	*Kinabatangan District*	*5°22'47.204"N*	*118°42'16.700"E*	*2,235.3000*	*Not Certified*	2025
	Malaysia	*Northbank Estate*		*5°26'06.605"N*	*118°39'16.700"E*	*2,578.9100*	*Not Certified*	2025

Note:

1. It has been confirmed during the audit that Shalimar Estate and Batang Berjuntai, which is located in Selangor is under Euro Asia Brand Holding Company (Euro Asia). Euro Asia who certified to MSPO, belongs to Hap Seng Properties Sdn Bhd (HS Properties). HS Properties is one of subsidiaries of Hap Seng Consolidated Bhd. (Hap Seng Consolidated.)
2. As of now, neither Hap Seng Consolidated nor HS Properties are registered as RSPO members.
3. There is no management control between HS Properties & Hap Seng Plantations Holdings Berhad (HS Plantations), (two different companies with two CEOs). But both companies are subsidiaries to Hap Seng Consolidated.
4. In terms of RSPO certification process, HS Plantations is registered as RSPO member. The above TBP is parked under HS Plantations.
5. Following the RSPO Membership Rules 2020, [Clause 5.2.6 (ii) a],
    - Hap Seng Consolidated is a parent company but not an RSPO member, but one of its related entities holds
    - RSPO membership i.e. HS Plantations.
    - Only HS Plantations is an RSPO member.
    - Hap Seng Consolidated is not involved in activities related to the palm oil supply chain.
    - Corporate Group Membership is not applicable to Hap Seng Consolidated.
6. There is Revision of TBP at Pelipikan Estate, Tabin and Northbank Estate, the revised TBP has been approved by RSPO on 21/09/2023.