RSPO P&C CERTIFICATION AUDIT REPORT

(FGV Holdings Berhad - Serting Complex)

Audit Application Number:	PC25-002848
Assessment Type:	Recertification
Date of Audit:	30 December 2024 – 03 January 2025
Audit Report Number:	1
Revision Number:	0
Audit Report Date	23-04-2025

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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	SIRIM QAS International Sdn. Bhd.
Address of Certification Body (Accredited Office)	Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri, Section 2, P.O. Box 7035, 40911 Shah Alam, Selangor, Malaysia.
Background of the 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 25 September 2024 (accredited since 2014)
Phone Number (Accredited Office)	(603) 5544 6119
Websites	https://www.sirim-qas.com.my
Contact Person Name	Kamini A/P M.Sooriamoorthy
Email	kamini@sirim.my
Accreditation Information	
ASI Code	ASI-ACC-065
Technical Scope	RSPO P&C, RSPO SCC
Geographical Scope	MALAYSIA AND INDONESIA
Accredited Since	27 SEPTEMBER 2014

2. Organisation Details and Certification Scope

2.1.Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	FGV Holdings Berhad – Serting Complex
Address of the Management Unit/s	Wisma FGV, Level 20, Jalan Raja Laut, 50350 Wilayah Persekutuan Kuala Lumpur
Country	Malaysia
Websites	www.fgvholdings.com
Description of the Management Unit	FGV Holdings Berhad, formerly known as Felda Global Ventures Holding Berhad (FGV) is one of Malaysia's leading globally diversified agri-business operating under six main business clusters: Palm Upstream, Palm Downstream, Trading, Marketing & Logistic, Sugar, R&D and Agri-Services, and Rubber. The Palm Upstream Cluster forms the core of the Company with a total land bank of more than 450,000 hectares (Oil Palm and Rubber).
Management Representative Name	Ameer Izyanif Hamzah
Management Representative Designation	Senior General Manager
Management Representative Email	ameer.h@fgvholdings.com

2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0225-16-000-00
Name of RSPO Member	FGV Holdings Berhad
Member Since	27 December 2016

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00141
prisma Document Reference Number	*(N/A until June 2025)*
RSPO PalmTrace ID No.	RSPO_PO1000001899
prisma Trading Account ID	TA25-037815
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using the Mass Balance (MB) Supply Chain Model
Supply Chain Model	☐ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☐ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☒ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Malaysia National Interpretation
Initial Date of Certification:	9 October 2015
Effective Date of Certificate:	30 May 2025
Expiry Date of Certificate:	29 May 2030
Name of Peer Reviewer	Harso Yuli Antena

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	**prisma Site Business ID**	**Address of Palm Oil Mill**	**Mill's capacity (MT/hour)**	**GPS Coordinates**	
				Latitude	**Longitude**
FGVPISB Kilang Sawit Serting	ML25-001595	Kilang Sawit Serting, 72100 Bandar Seri Jempol, Nergeri Sembilan.	54	2° 54' 1" N	102° 26' 44" E
Remarks: To include additional information wherever applicable					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
FGVPM Palong 17	SB25-006224	Ladang Felda Palong 17, 73460 Gemas, Negeri Sembilan.	Own/Managed Estate	02° 50' 12" N	102° 34' 47" E
FGVPM Palong 18	SB25-006225	Ladang FGV Palong 18,	Own/Managed Estate	02° 47' 33" N	102° 34' 45" E

		73430 Gemas, Negeri Sembilan.			
FGVPM Palong 19	SB25-006226	Ladang FGV Palong 19, 73430, Gemas, Negeri Sembilan.	Own/Managed Estate	02° 50’ 12” N	102° 34’ 47” E
FGVPM Palong 20	SB25-006227	Ladang FGV Palong 20, 73430 Gemas, Negeri Sembilan.	Own/Managed Estate	02° 53’ 32” N	102° 37’ 01” E
FGVPM Palong 21	SB25-006228	Ladang FGV Palong 21, 73430 Gemas, Negeri Sembilan	Own/Managed Estate	02° 53’ 32” N	102° 34’ 01” E
FGVPM Serting Hilir 8	SB25-006229	Ladang Felda Serting Hilir 08, 72120 Sri Jempol, Negeri Sembilan.	Own/Managed Estate	02° 56’ 43” N	102° 29’ 56” E
FGVPM Tembangau 6	SB25-006230	Ladang FGV Tembangau 6, 28380 Kemayan, Pahang.	Own/Managed Estate	02° 59’ 23” N	102° 35’ 17” E

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of the Supply Base	Certified Area (Ha)	Planted Area (Ha)			Unplanted Area (Ha)				
		Oil palm planted on non peatland	Oil Palm Planted on Peat	Other Crop(s)	HCV	HCS	HCV-HCS	Conservation	Facilities / Others
FGVPM Palong 17	2153.52	1891.40	-	-	-	-	-	-	262.12
FGVPM Palong 18	1,949.80	1785.48	-	-	-	-	-	-	164.32
FGVPM Palong 19	1476.75	1348.22	-	-	-	-	-	-	128.53
FGVPM Palong 20	2,169.50	1,937.65	-	-	-	-	-	-	231.85
FGVPM Palong 21	1344.42	1221.16	-	-	-	-	-	-	123.26
FGVPM Serting Hilir 8	1657.09	1476.17	-	68.14	-	-	-	-	112.78
FGVPM Tembangau 6	2410.65	1,510.04	-	193.05	319.20	-	-	-	388.36
TOTAL	**13,216.93**	**11,170.12**	-	**261.19**	**319.20**	-	**-**	**-**	**1,411.22**

Remarks: To include additional information wherever applicable

3.2. Age Profile of the Management Unit

Notes: This age profile range is used based on the common phase of oil palm age as referred in https://www.researchgate.net/publication/327527812.

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
FGVPM Palong 17	-	-	1027.14	864.26	1891.40	1891.40
FGVPM Palong 18			443.30	1342.18	1785.48	1,785.48
FGVPM Palong 19				1348.22	1348.22	1348.22
FGVPM Palong 20			626.03	1,311.62	1,937.65	1,937.65
FGVPM Palong 21			777.09	444.07	1221.16	1221.16
FGVPM Serting Hilir 8	259.16	163.74	870.33	182.94	1,217.01	1476.17
FGVPM Tembangau 6	272.06	388.88	323.12	525.98	1,237.98	1,510.04
TOTAL (ha)					**10,638.9**	**11,170.12**
Remarks: To include additional information wherever applicable						

3.3. Replanting Programme of the Management Unit (5 Years)

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2024 (current year)	2025 (current year+ 1)	2026 (current year+ 2)	2027 (current year+ 3)	2028 (current year+ 4)	
FGVPM Palong 17			462.97	401.29		864.26
FGVPM Palong 18			366.76	428.51		795.27
FGVPM Palong 19		180.02	494.23	301.58	387.37	1363.20
FGVPM Palong 20		147.01				147.01
FGVPM Palong 21						-
FGVPM Serting Hilir 8			182.94			182.94
FGVPM Tembangau 6						-
TOTAL (ha)						**3,352.68**

Notes: 1st year of the replanting programme will be the current year of the audit

3.4. Name of other FFB Supplier Supplying FFB to the Mill

Name of other FFB Suppliers	Type of FFB Suppliers	Certified Status	GPS Coordinates		FFB received by the mil (MT)
			Latitude	Longitude	
FELDA Raja Alias 1	Intermediaries	Non RSPO Certified	2°54'37.5"N	102°24'12.6"E	27,627.93
FELDA Raja Alias 2	Intermediaries	Non RSPO Certified	2°54'07.1"N	102°26'45.7"E	13,267.81
FELDA Raja Alias 3	Intermediaries	Non RSPO Certified	2°54'27.7"N	102°24'14.6"E	19,940.00
FELDA Raja Alias 4	Intermediaries	Non RSPO Certified	2°53'49.0"N	102°23'44.3"E	32,538.04
FELDA Raja Alias 5	Intermediaries	Non RSPO Certified	2°53'41.7"N	102°24'04.1"E	5,004.35
FELDA Serting Hilir 1	Intermediaries	Non RSPO Certified	2°56'49.2"N	102°29'54.2"E	15,195.57

FELDA Serting Hilir 2	Intermediaries	Non RSPO Certified	2°56'49.2"N	102°29'54.2"E	15,195.57
FELDA Serting Hilir 3	Intermediaries	Non RSPO Certified	2°56'49.2"N	102°29'54.2"E	9,746.17
				TOTAL	**141,168.08**

3.5. Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	30 May 2025 *(based on approval date of the new certification)*
	End Date	29 May 2026
Projected Certified FFB Volume (MT)	183,334.67	
Average Production Yield (MT/ Ha)	17.23	
Projected CSPO Certified Volume (MT)	Identity Preserved	-
	Mass Balance	37,602
Projected CSPK Certified Volume (MT)	Identity Preserved	-
	Mass Balance	8,617
Oil Extraction Rate (OER) (%)	20.51	
Kernel Extraction Rate (KER) (%)	4.70	

3.6. Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	**NA**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	NA	Start Date	NA
	End Date	NA	End Date	NA
Actual Production Period Reported	From	NA	From	NA
	To	NA	To	NA
Projected FFB Certified Volume (MT)	NA		NA	
Actual production of FFB (MT)	NA		NA	
Projected CSPO Certified Volume (MT)	NA		NA	
Actual CSPO Production Volume (MT)	NA		NA	
Actual CSPO Volume Sold as RSPO Certified (MT)	NA		NA	
Actual CSPO Volume Sold as Conventional (MT)	NA		NA	
Actual CSPO Volume Sold under Other Scheme (MT)	NA		NA	
Total Actual CSPO Volume Sold (MT)	NA		NA	
Actual CSPO credits sold (where applicable)	NA		NA	

Projected CSPK Certified Volume (MT)	NA	NA
Actual CSPK Production Volume (MT)	NA	NA
Actual CSPK Volume Sold as RSPO Certified (MT)	NA	NA
Actual CSPK Volume Sold as Conventional (MT)	NA	NA
Actual CSPK Volume Sold under Other Scheme (MT)	NA	NA

3.7. Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill	**FGV Holdings Berhad - Serting Complex**			
Information of License	***Previous Year License**		***Current Year License**	
License Period	Start Date	DD Mmm YYYY	Start Date	DD Mmm YYYY
	End Date	DD Mmm YYYY	End Date	DD Mmm YYYY
Actual Production Period Reported	From	DD Mmm YYYY	From	01/01/2025
	To	DD Mmm YYYY	To	31/12/2025
Projected FFB Certified Volume (MT)	-		183,334.67	
Actual production of FFB (MT)	269,870		-	
Projected CSPO Certified Volume (MT)	-		37,602	
Actual CSPO Production Volume (MT)	55,296.36		-	
Actual CSPO Volume Sold as RSPO Certified (MT)	-		-	
Actual CSPO Volume Sold as Conventional (MT)	55,296.36		-	
Actual CSPO Volume Sold under Other Scheme (MT)	-		-	
Total Actual CSPO Volume Sold (MT)	55,296.36		-	
Actual CSPO credits sold (where applicable) (MT)	-		-	

Projected CSPK Certified Volume (MT)	-	8,617
Actual CSPK Production (MT)	12,656.903	-
Actual CSPK Volume Sold as RSPO Certified (MT)	-	-
Actual CSPK Volume Sold as Conventional (MT)	12,656.903	-
Actual CSPK Volume Sold under Other Scheme (MT)	-	-

*No information on previous & current license. This is the first assessment after the suspension.

4. Audit Programme

4.1. Audit Methodology

The audit covered FGV Serting POM and 6 of its supply bases (mandatory as per sampling methodology and another sample estate based on issue highlighted in COMPLAINTS PANEL'S DIRECTIVES ON THE POST COMPLAINT'S MONITORING STATUS OF FGV HOLDINGS BERHAD (FGV), date 28/07/2022). This is in accordance with the requirement specified in the RSPO Certification Systems Document, Nov 2020.

The 6 supply-bases covered during the audit are FGVPM Palong 17 (P17), FGVPM Palong 18 (P18), FGVPM Palong 19 (P19), FGVPM Palong 20 (P20), FGVPM Serting Hilir 8 (SH8), and FGVPM Tembangau 6 (T6). The audit included an on-site audit to the estates, mill and local communities' houses to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Rozaimee Ab Rahman	Lead Auditor	ASI1AU6HF7
Rohazimi Mat Nawi	Auditor	ASI1P4D2WW
Mohd Razman Salim	Auditor	ASI14A6KY7
Mohd Zulfakar Kamaruzaman	Auditor	ASI17IDGG4
Dzulfiqar Azmi	Auditor	ASI1GIVNPH

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
30/12/2024	8.00 am -5.00 pm	ASI14A6KY7 ASI1AU6HF7	Kilang Sawit Serting (KSS) & FGVPM Tembangau 6 (T6)	▪ Follow up from previous assessment findings ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School, Humana/Crèche, provision shop & etc. ▪ Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) Decent Living Wage, and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives ▪ Interview with gender committee, worker representative, contractors, supplier, etc ▪ Workers Issues & welfare ▪ Training and skill development programs Continuous improvement
		ASI17IDGG4		Coverage of assessment: (SCCS) ▪ Follow up from previous assessment findings. ▪ Timebound Plan, Metrics Template ▪ Training and skill development programs ▪ Continuous improvement Site visit and assessment on Supply Chain Implementation including the: ▪ Model used ▪ General Chain of Custody ▪ System Requirements ▪ for the supply chain ▪ Documented procedures ▪ Purchasing and goods in

				▪ Outsourcing activity ▪ Sales and goods out ▪ Processing ▪ Records keeping ▪ Registration ▪ Training ▪ Claims
		ASI1GIVNPH		Coverage of assessment: (Good Milling Practice, Environment) ▪ Facilities at workplace inspection (worker quarters, Final Discharge, water treatment plant, laboratory, landfill area & etc. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Training and skill development programs ▪ GHG Calculation ▪ Continuous improvement
		ASI1P4D2WW		Coverage of assessment: (external, contractor) ▪ Facilities at workplace inspection (laboratory, clinic, stores, workshop and. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Controlled/open burning ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management

				▪ Chemical management ▪ Training and skill development programs ▪ Continuous improvement
31/12/2024	8.00 am -5.00 pm	ASI14A6KY7 ASI1AU6HF7	Kilang Sawit Serting (KSS) & FGVPM Serting Hilir 8 (SH8)	Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2015 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI17IDGG4		Coverage of assessment: (Environment, GAP) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 2000, 2001. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans

				▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs Continuous improvement
		ASI1GIVNPH		Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers ▪ Continuous improvement

		ASI1P4D2WW		Coverage of assessment: (Safety and GAP) ▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. block 2014, 1997. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment.
02/01/2025	8.00 am -5.00 pm	ASI14A6KY7 ASI1AU6HF7	FGVPM Palong 19 (P19) & FGVPM Palong 20 (P20)	Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2015 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare

				▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI17IDGG4		Coverage of assessment: (Environment, GAP) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 2000, 2001. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement
		ASI1GIVNPH		Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area

				▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers Continuous improvement
		ASI1P4D2WW		Coverage of assessment: (Safety and GAP) ▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. block 2014, 1997. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment.

03/01/2025	8.00 am -5.00 pm	ASI14A6KY7 ASI1AU6HF7	FGVPM Palong 17 (P17) & FGVPM Palong 18 (P18)	Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2015 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI17IDGG4		Coverage of assessment: (Environment, GAP) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 2000, 2001. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones

				▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs Continuous improvement
		ASI1GIVNPH		Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers Continuous improvement

		ASI1P4D2WW		Coverage of assessment: (Safety and GAP) ▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. block 2014, 1997. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment. Discussion on assessment findings with Management Representative and visited site Plantation / Scheme Manager/CEO Closing meeting at the Estate /POM Meeting Room End of audit

Notes: Include the number of hours spent at the sample sites for each day of the audit, including the time for the opening and closing meeting

4.4. Changes of the initial audit plan (if applicable)

No changes

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result x = (√y) x (z)	Total Sampled
Mill	1	N/A	N/A	All mills shall be audited.
Own/Managed Estates	7	Medium Risk	6	6
Scheme Smallholder	NA	Choose an item	NA	NA
Scheme Outgrower	NA	Choose an item	NA	NA
Independent Outgrower	NA	Choose an item	NA	NA

Notes: Auditing is based on a sampling process of the available information

4.6. Sampling History of Current Certification Cycle

Name **(Mill/ Supply Base / Scheme Smallholder)**	**Year 1**	**Year 2**	**Year 3**	**Year 4**	**Year 5**
	2025	**20xx**	**20xx**	**20xx**	**20xx**
FGVPM Palong 17	☒	☐	☐	☐	☐
FGVPM Palong 18	☒	☐	☐	☐	☐
FGVPM Palong 19	☒	☐	☐	☐	☐
FGVPM Palong 20	☒	☐	☐	☐	☐
FGVPM Palong 21	☐	☐	☐	☐	☐
FGVPM Serting Hilir 8	☒	☐	☐	☐	☐
FGVPM Tembangau 6	☒	☐	☐	☐	☐
FGVPISB Kilang sawit Serting	☒	☐	☐	☐	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: ROZAIMEE BIN AB RAHMAN		
Requirements	**Description**	
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.	
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Had attended training RSPO P&C standard and completed evaluation and qualified as lead auditor RSPO since 2016	
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Successfully completed a refresher course for RSPO endorsed P&C lead auditor course in 2023	
Audit Team Members: Rohazimi Mat Nawi (RMN), Dzulfiqar Azmi (DA), Mohd Razman Salim (MRS), Mohd Zulfakar Kamaruzaman (MZK)		
Requirements	**CAB Auditor Number**	**Description**
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	Audit team Leader: ASI1AU6HF7	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies having served in Palm Oil Mill more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit
	Audit Team Member 3: ASI14A6KY7	Holds a Degree of Forestry, University of Putra Malaysia, experienced as Sub Assistant Conservator, involved with Forest Administration/ Management and Enforcement. Seven years as Forest Officer/Loggin. A qualified RSPO P & C Auditor with experience in Forest, Social and MSPO auditing.

	Audit Team Member 3: ASI1GIVNPH	Holds a B. Plantation Management from University Teknologi Malaysia (UiTM).
	Audit Team Member 4: ASI17IDGG4	Holds a Degree of Forestry, University of Putra Malaysia, He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.and had more than 5 years working in oil plam plantation sector.
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	Audit Team Member 4: ASI17IDGG4	Holds a Degree of Forestry, University of Putra Malaysia, He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.and had more than 5 years working in oil plam plantation sector.
	Audit Team Member 4: ASI17IDGG4	Holds a Degree of Forestry, University of Putra Malaysia, He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.and had more than 5 years working in oil plam plantation sector.
Successfully completed an RSPO endorsed P&C lead auditor course	Audit team Leader: ASI1AU6HF7	Completed RSPO P&C lead auditor course in 2017 and refresher course in 2024
	Audit Team Member 1: ASI1P4D2WW	Completed RSPO P&C lead auditor course in 2020 and refresher course in 2024
	Audit Team Member 3: ASI14A6KY7	Completed RSPO P&C lead auditor course in 2020 and refresher course in 2023
	Audit Team Member 3: ASI1GIVNPH	Completed RSPO P&C lead auditor course in 2020 and refresher course in 2024
	Audit Team Member 4: ASI17IDGG4	Completed RSPO P&C lead auditor course in 2017 and refresher course in 2024
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit team Leader: ASI1AU6HF7	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
	Audit Team Member 1: ASI1P4D2WW	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 and ISO 9001 in 2015
	Audit Team Member 3: ASI14A6KY7	Successfully attended Lead Auditor Course for ISO 14001, OHSAS 18001 and ISO 9001 in 2013

	Audit Team Member 3: ASI1GIVNPH	Successfully completed the 5-day lead auditor course for ISO 9001 in 2024
	Audit Team Member 4: ASI17IDGG4	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit team Leader: ASI1AU6HF7	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 1: ASI1P4D2WW	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 3: ASI14A6KY7	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 3: ASI1GIVNPH	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 4: ASI17IDGG4	Can demonstrate of the latest version of RSPO Certification Systems
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit team Leader:	Not audited this.
	Audit Team Member 1:	Not audited this.
	Audit Team Member 2:	Not audited this.
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	Audit team Leader: ASI1AU6HF7	Had completed and pass evaluation of RSPO lead auditor since 2017.
	Audit Team Member 1: ASI1P4D2WW	Had completed and pass evaluation of RSPO lead auditor since 2019.
	Audit Team Member 3: ASI14A6KY7	Had completed and pass evaluation of RSPO lead auditor since 2015.
	Audit Team Member 3: ASI1GIVNPH	Had completed and pass evaluation of RSPO lead auditor since 2020.
	Audit Team Member 4: ASI17IDGG4	Had completed and pass evaluation of RSPO lead auditor since 2017.
Knowledgeable and experience of the local/regional laws	Audit team Leader: ASI1AU6HF7	Knowledgeable and experience of the local/regional laws
	Audit Team Member 1: ASI1P4D2WW	Knowledgeable and experience of the local/regional laws
	Audit Team Member 3: ASI14A6KY7	Knowledgeable and experience of the local/regional laws
	Audit Team Member 3: ASI1GIVNPH	Knowledgeable and experience of the local/regional laws
	Audit Team Member 4: ASI17IDGG4	Knowledgeable and experience of the local/regional laws

Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit team Leader: ASI1AU6HF7	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 3: ASI1GIVNPH	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 4: ASI17IDGG4	He had more than 5 years of working experience in the oil palm operation.
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	Audit team Leader: ASI1AU6HF7	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 3: ASI14A6KY7	He had more than 5 years of working experience in the OSH audit
	Audit Team Member 3: ASI1GIVNPH	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 4: ASI17IDGG4	He had more than 5 years of working experience in the oil palm operation.
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	Audit team Leader: ASI1AU6HF7	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 3: ASI14A6KY7	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 3: ASI1GIVNPH	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 4: ASI17IDGG4	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit team Leader: ASI1AU6HF7	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 3: ASI14A6KY7	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.

	Audit Team Member 3: ASI1GIVNPH	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 4: ASI17IDGG4	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit team Leader: ASI1AU6HF7	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies having served in Palm Oil Mill more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit
	Audit Team Member 3: ASI14A6KY7	Holds a Degree of Forestry, University of Putra Malaysia, experienced as Sub Assistant Conservator, involved with Forest Administration/ Management and Enforcement. Seven years as Forest Officer/Loggin. A qualified RSPO P & C Auditor with experience in Forest, Social and MSPO auditing.
	Audit Team Member 3: ASI1GIVNPH	Holds a B. Plantation Management from University Teknologi Malaysia (UiTM).
	Audit Team Member 4: ASI17IDGG4	Holds a Degree of Forestry, University of Putra Malaysia, He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.and had more than 5 years working in oil plam plantation sector.
Fluent in one of the main national languages	Audit team Leader: ASI1AU6HF7	Fluent in Malays and English
	Audit Team Member 1: ASI1P4D2WW	Fluent in Malays and English
	Audit Team Member 3: ASI14A6KY7	Fluent in Malays and English

	Audit Team Member 3: ASI1GIVNPH	Fluent in Malays and English
	Audit Team Member 4: ASI17IDGG4	Fluent in Malays and English
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	Audit team Leader: ASI1AU6HF7	Had completed RSPO Supply Chain auditor training course in 2018 and experienced auditing supply chain since 2018..
	Audit Team Member 1: ASI1P4D2WW	Had completed RSPO Supply Chain auditor training course in 2018

5. Audit Findings & Results

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 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)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1);		The management had established list (20 items) of publicly available document dated 02/01/2024 which consist of : •Geran Tanah/ROH •Pelan keselamatan & Kesihatan pekerjaan •Pelan pengurusan laporan penilaian alam sekitar •Pelan pengurusan laporan penilaian kesan social •Laporan penilaian biodiversity dan Kawasan HCV •Prosedur aduan dan rungutan •Polisi kelestarian •Keputusan proses FPIC •etc	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	• Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		Among of information were communicate to stakeholder such as: Environmental • Hotline no, whatsapp no to channel the complaint • HCV surrounding the complexs • Greenhouse gas issues Social • Payment to FFB supplier • Grading methods • Safe workplace • Environmental impacts • Zero burning The Serting CU continued to maintain stakeholders for contractors, vendors/suppliers, government agencies, schools, local communities, etc. It was noted that CU has revised their website, https://www.fgvholdings.com/home/ to include all management documents in appropriate language relating to the unit's environmental, social and legal issues demonstrating commitment towards compliance to RSPO criteria	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.3 (C)	Records of requests for information and responses shall be maintained.		The Serting CU continued to implement the procedure for responding to any communication as outlined in their Estate/Mill Quality Management System documents. The records of communication were identified and maintained in different files depending on the stakeholder.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			All 4 Estates and Mill continued to maintain the records of requests for information and responses are maintained which included the government agencies, schools, local communities, etc	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		Serting CU continuously adopts and implements consultation and procedure of communication. The procedure is dated January 1, 2016 and titled "Komunikasi, Penglibatan dan Rundingan" document No. ML-1A/L2-Pr 12(1). The document has been verified. An examination of the records kept in the communication files found that the mill followed the procedures and manuals developed by the company. The KS Serting has consistently published information via various means, among others, as indicated below; • Website: http://www.fgvholdings.com. • Notice boards • Annual report. • Approach to the management, either verbal or written.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		Serting continuously adopts and implements consultation and procedure of communication. The procedure is dated January 1, 2016 and titled "Komunikasi, Penglibatan dan Rundingan" document No. ML-1A/L2-Pr 12(1). The document has been verified. An examination of the records kept in the communication files found that the mill followed the procedures and manuals developed by the company. The KS Serting has consistently published information via various means, among others, as indicated below; • Website: http://www.fgvholdings.com. • Notice boards • Annual report. • Approach to the management, either verbal or written.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.				
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		FGVPI Serting Complex has adopted FGV Holdings Berhad Group Sustainability Policy version 5.0 which have been approved by the board of Directors dated 26/02/2024, and 'Kod Tatalaku Dan Etika Perniagaan' FGV/GHR/POL/039, rev. 4.0, 01/11/2020. It was observed that employees, including the Manager of Serting Hilir 08 (signed on 10/09/2024) and the Manager of Palong 20 (signed on 20/09/2022), have signed the Integrity Pledge. FGV's commitment to sustainability does not end at our operations. They strongly believe that sustainability standards must be fulfilled throughout the supply chain. Recognizing the need to ensure that our suppliers and contractors also commit and adhere to the same values and principles that we embrace, FGV has adopted a Supplier Code of Conduct (SCOC), outlining the principles and standards relating to sustainability; business ethics and integrity; safety, health and environment; and labour, among other things. With the SCOC, any supplier or contractor wishing to enter into a business partnership with FGV is required to commit to and apply the principles and standards stipulated by the SCOC.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		Among the system in place to monitor compliance with the policy and overall ethical business practice include internal audits conducted by the Group Policy, tender awards to be decided by tender committee to ensure independence and transparency; and SCOC developed to outline the standards of behaviour required by the company vendors which includes expectation to uphold human rights. SCOC applies to all its suppliers, consultants, agents, contractors /service providers who have direct dealings with the Group. All vendors are required to declare their compliance	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			through the company contract agreements which includes a declaration to eradicate all forms of exploitation, including but not limited to modern day slavery and human trafficking	

Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
Criterion 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.		All operations were in compliance with applicable local, state, national and ratified international laws and regulations with regards to (samples as per below): POM MPOB License: license no: 500158004000 expiring on 31/03/2025. For activities: seller and transport of FFB, PK, CPO, SPO, MPOB license buyer and transport of FFB, PK, CPO and storage of PK, CPO, SPO <u>Tembangau 6</u> • MPOB license no: 559769002000 valid until 31/03/2025. Palong 20 • MPOB license no: 619915002000 valid until 31/12/2025 Serting Hilir 08 • MPOB license no: 621274102000 valid until 31/08/2025 Palong 18 • MPOB license no: 559442002000 valid until 31/03/2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.		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. • Each estate and 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 and approved by the respective managers. • The Group Sustainability Department is responsible to track changes and the information was disseminated to all its plantations and Mill department. Among the applicable legal and included in the legal register are Pesticides Act 1974 and Regulations, Environmental Quality Act 1974 and Regulations, Factories and Machinery Act 1967 and Regulations, Occupational Safety and Health Act 1994 rev 2022, Employment Act 1955, Aboriginal Peoples Act 1954, Industrial Relations Act 1967, Children and Young Persons (Employment) Act 1966, MPOB Regulations (Licensing) 2005. • The latest legal register review/update by GSD dated 03/11/2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		Boundary marker erected along the boundary. Among of boundary samples is as per below: **Palong 18** • Block 14 PM 08R - boundary with Palong 9 (Settlers) • Block 30 PM 99G - boundary with Palong 9 (Settlers **Palong 20** • Block 23 PM 12Q, - boundary with settlers Palong 13 • Block PM 00L, - boundary with settlers Palong 15 **Serting Hilir 8** • Block PM11P - boundary with Arishah Estate • Block PM99G - boundary with Serting Hilir 9 • Block PM12Q – Boundary with Pelanting jerneh Estate **Tembangau 6**	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			- Block 10 – Boundary with Tembangau 5 - Block 24 – Boundary with Kampung Orang Asli Pos Iskandar	
Criterion 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.		A list of contracted parties is maintained and recorded in stakeholder list document and was updated on 07/09/2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		During the site inspection at FGV Tembangau 06, the Sundry Shop, known as Sri Wajasa Tembangau Jaya, was found to be storing more than 20 liquefied petroleum gas (LPG) cylinders without adhering to specific safety requirements. This included a lack of the necessary infrastructure, equipment, and safety measures. Furthermore, there were no records indicating any training related to the handling and storage of LPG. While the shop has obtained a sales license from Majlis Daerah Bera, it currently lacks the required permissions or license from KPDNKK, Thus **Minor NCR MZK 01 2024** has been raised	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where		There was no independent third parties supplying to this mill. Except receiving from 7 supply-based CU also receiving FFB from Felda. Sighted the agreement between Felda & FGV	☒ Conform

	young workers are employed, the contracts include a clause for their protection.		Trading Sdn Bhd on date 01/01/2023 (valid until 31/12/2025). Statement in the contract caluse were referring to Group Sustainanbility Policy and details of this code of conduct were contain specific clauses on meeting applicable legal requirements included prohibition of child labour, compliance with labour laws and prohibition of forced labour, and etc	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.				
2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: ● Information on geo-location of FFB origins ● Proof of the ownership status or the right/claim to the land by the grower/ smallholder ● Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB		17 directly sourced FFB from FELDA & FGVPM was available the information of geo location, land title, MPOB license	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		Not applicable all FFB were received from directly sourced from FGVPM estate and Felda	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				
3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly developed business case for Scheme Smallholders.		The business plan and budget were available and kept in soft copy. The documents were categorised as confidential. Information in the documents were sighted and briefed by the Estates/Mill Managers. Generally, the estates business plan was towards sustainable business and prepared in a 3 to 5 year horizon. The components of the business plan are presented in a budget format comprising of the following. • Crop yielding area • Yield statement oil palm • Total upkeep & cultivation • Labour statement/Allocation of wages/Labour benefit summary • Summary of vehicle and running schedule/Job allocation for vehicles • Summary of workshop running schedule • Summary of general charges • Summary cost/ha & cost/mt FFB • CAPEX	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

<table>
<tr><td>3.1.2</td><td>An annual replanting programme projected for a minimum of five years, is available.</td><td></td><td>Long-Range Replanting Programs (LRRP) up to 2029 were made available. The program was reviewed once a year and was incorporated in their annual financial budget</td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
<tr><td>3.1.3</td><td>The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items:
Results of internal audits
Customer feedback
Process performance and product conformity
Status of preventive and corrective actions
Follow-up actions from management reviews
Changes that could affect the management system
Recommendations for improvement</td><td></td><td>Sighted the date of management review been conducted as per below:<table><tr><th>OU</th><th>Date</th></tr><tr><td>Palong 20</td><td>4 April 2024</td></tr><tr><td>Serting Hilir 08</td><td>24 April 2024</td></tr><tr><td>Tembang au 6</td><td>16 April 2024</td></tr><tr><td>Palong 18</td><td>23 May 2024</td></tr></table></td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
<tr><td colspan="5">Criterion 3.2:
The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow</td></tr>
</table>

demonstrable continuous improvement in key operations.				
3.2.1 (C)	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)		The action plan for continuous improvement was implemented, based on consideration of the main social impacts and opportunities of the unit of certification. The operating unit are currently focusing on housing repair and housing upgrade as per compliance with National Laws. This plan is to ensure the buildings can be kept in a good state and safe to be occupied and used from time to time. See the Budget for housing repairs/upgrades, drainage system, sanitation, garden upkeep and CAPEX & OPEX from all operating units	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template together with palm trace renewal. This requirement refers to a small set of strategic outcome-based metrics, which are of value to growers, relates directly to the P&C, and aligns with the RSPO Theory of Change1 (ToC) and RSPO organizational Key Performance Indicators (KPIs).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
Criterion 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.		All the estates and mill operations were guided through the manuals and SOPs. The procedures as documented in the 'Manual Ladang Sawit Lestari Edisi 3' were disseminated to the staff/workers through morning briefings and training. The Manuals are kept in the main office for references of employees particularly for the supervisory personnel. Field inspection and interviews with the workers confirmed that the SOPs had been implemented and they understood the requirements of the SOPs. The SOPs included the operation activities in the estates and the mills from seedlings in nursery to planting of young palms and plantation upkeep to mill FFB receipt, grading, processing, quality analysis and dispatch of CPO & PK and security in the CU. For Workers Management from Recruitment, due diligence until arrive at Complex all has been guided through new Manual name 'Manual Pengurusan Tenaga Kerja Sektor Perladangan dated 17/4/2023'	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.3.2	A mechanism to check consistent implementation of procedures is in place.		FGV Serting Complex had in place the mechanism to check consistent implementation of procedures. The mechanism of ensuring consistent implementation was by: • Periodic reporting from estates to HQ • On site visits, inspections and discussions with relevant personnel • Assessments and audits like Internal Audits from Group Sustainability Department, SEM visits and by RSPO Audits • Consultation with RSPO team & management	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.3.3	Records of monitoring and any actions taken are maintained and available.		Records of monitoring and the actions taken by estates in FGV Serting Complex continued to be maintained. This was to ensure that the established procedures were consistently implemented. Among the monitoring records sighted were: • Harvesting Interval record. Interval observed varies around 10 to 15 days. • FFB quality is monitored through infield FFB grading conducted by the management on daily basis. • Progress report of application of fertilizers. The work progress was generally on schedule. • Work Program Sheets, Field cost books, Bin cards, Monthly Progress & Report Account, rainfall data, etc.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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 in ongoing operations.				
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.		There was no new planting in the CU. Environmental Aspect and Impact Assessment (EAI) and Social Impact Assessment (SIA) were conducted internally considering activities associated with POM and estate operations. Thus, this indicator is not applicable	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		The Social Impact Assessment (SIA) Report for Complex Serting was verified. The assessment was conducted at the CU in November 2022 and subsequently revised in July 2023 and December 2024. The CU includes Serting POM, Serting Hilir 08, Sawit Tembangau 06, and the Palong Estates 17, 18, 19, 20, and 21. The SIA was done by FGV Holdings Berhad Sustainability Compliance & Certification Department, GSD. The internal and external stakeholders were consulted during the assessment. The assessments were used methodology of interview workers based on workstation, harvesters, sprayers, worker representatives, gender committee, contractor, supplier, local community, indigenous people such as Orang Asli Sg. Kelai, Orang Asli Kg Palawan, neighbouring estate/smallholders, government agencies, school.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		The latest stakeholders' meeting minutes for Serting Complex were reviewed, showing that the meetings were conducted independently for Tembangau 06 on 16/12/2024, Serting Hilir 08 on 17/07/2024, Palong 20 on 09/07/2024 and Palong 18 on 20/05/2024. The consultations involved both external and internal stakeholders, including government agencies, schools, local villagers, indigenous people and private sectors such as contractors, suppliers, and neighbouring estates. Evidence of these stakeholder consultations is available, and feedback from stakeholders has been duly recorded in the SIA and EAI action plans. The Social/Environmental Management Plan 2024 are available for each units were available having information i.e issues, management plan, PIC and time frame. The input are gathered from the meeting minutes • Gender Committee, Workers Representative • Safety & environmental Meeting,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Complaint & Request from internal & external stakeholders and muster briefing). • Stakeholders meeting	
Criterion 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.		The company has established guidelines and procedures for the responsible recruitment and employment of migrant workers, dated 27/05/2022. These guidelines are managed by the Workers Management Department (WMD). Newly recruited migrant workers who have entered Malaysia shall be accompanied by FGV Group's Field Workforce & Settlers Engagement Department (JTK) representatives who are responsible in ensuring all newly recruited migrant workers and the necessary documents including the migrant workers signed employment contract are in order before sending the workers to the Transit Centre (FGV One Stop Centre) in Malaysia for an orientation programme. For local workers, the company has developed the *Terms and Conditions of Service for Local Operational Workers*, dated 01/05/2014 and SOP Perlantikan PBH (Pekerja Artisan Dan Operasi Ladang) dated 01/09/2019	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented and records are maintained.		The most recent recruitment at Serting Hilir involved the hiring of five local workers for general positions. Copies of their identification cards were securely maintained for record-keeping purposes. During an interview with the clerk, it was confirmed that job vacancies are advertised within nearby villages to ensure the local community is informed of available opportunities. Foreign workers recruited under WMD's management followed the company's responsible migrant worker recruitment mechanism. This mechanism includes monitoring and conducting due diligence on recruitment agencies, as outlined in the Employment Contract	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Agreement between employer and migrant field workforce dated 01/05/2022 and Letters of Appointment (LOA) for Responsible Recruitment of Indonesian Workers, dated 26/01/2024, 31/05/2022, 23/08/2023, and 01/06/2024. All appointed agencies have committed to the company's "no recruitment fees" policy. Costs related to levies, medical examinations (FOMEMA), visas on arrival, visa endorsements, immigration security clearances, immigration service fees, PLKS (Pas Lawatan Kerja Sementara) fees, and travel expenses from the workers' points of departure to the designated estates are covered by the company.	
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		HIRARC is available titled 'Borang Pengenalpastian Hazard Risiko Penentuan Kawalan HIRADC'. Latest review: 03/01/2024. The operating units has conducted assessment for risk covers all main operations and support operations. Process/Station: 52 stations including all mill process activities and non-process activities. FGV Palm Industries Sdn Bhd has established Safe Working Procedure (Prosedur Kerja Selamat) for Hazard Identification, Risk assessment and Risk Control documented in "Pengurusan HIRADC, Doc. no. FPI-PK-100, rev. 00 dated 01/12/2022". As stated in the SOP, review to be conducted if any plant modification or changes in organisation, introduction of new material, machineries or procedure, changes in laws and regulations, accident occurrence and minimum period of 1 year. Appropriate risk control measures were determined and implemented for the respective activities and operation. In general, the control measures were appropriate to the identified risks. For others risk assessment such as Chemical Health Risk	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Assessment (CHRA) and Noise Risk Assessment (NRA), the review was conducted as per requirement. During an interview with the substituted tractor mini grabber driver was noted that the driver was a new worker with no prior experience in driving the tractor and had only been trained by a colleague, Furthermore, during an interview with a group of harvesters also confirmed that they were being transported to the workplace using that tractor mini grabber. This was not implemented as per CU H&S mitigation plan, Thus, **Major NCR RAR 03 2025** has been raised.	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		The operating units have established and monitored Occupational Safety and Health Plan 'Perancangan Program Tahunan OSH' 2024. Reviewed the implementation of the management plan as follows: <u>KS Serting POM</u> 1. Based on recommendation in CHRA, the mill required to conduct Chemical Exposure Monitoring every 12 months for exposure of n-Hexane, manganese and chromium fumes, and benzene. Monitoring was conducted on 01/07/2024 by Hygiene Tech. with DOSH reg. no. HQ/23/JHI/00/00076. Refer report no. BC/CEM/2024/163. 2. To ensure maintenance checklist to emergency equipment (shower & eye wash, spill kit, first aid box, fire extinguisher, spillage tray, etc and maintain every month. Reviewed the sample monthly inspection records for caterpillar, fire extinguisher and first aid box for the month of September 2024 dated 15/12/2024, 2/12/2024 and 8/12/2024. <u>Ladang Tembangau 06</u> Workplace Inspection conducted on 13/8/2024 & 13/11/2024. Medical Surveillance conducted by Klinik Hazcare for 12	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			employees and all are found fit to work. Ladang Serting Hilir 08 Workplace Inspection conducted on 02/12/2024 & 21/11/2024. Medical Surveillance conducted by Klinik Hazcare for 32 employees and all are found fit to work dated 23/4/2024. Ladang Palong 20 Workplace Inspection conducted on 17/10/2024 & 6/11/2024. Medical Surveillance conducted by Klinik Hazcare for 5 employees and all are found fit to work dated 21/5/2024. Ladang Palong 18 Workplace Inspection conducted on 3/9/2024 & 25/11/2024. Medical Surveillance conducted by Klinik Hazcare for 18 employees and all are found fit to work dated 23/4/2024. Ladang Palong 18 Workplace Inspection conducted on 3/9/2024 & 25/11/2024. Medical Surveillance conducted by Klinik Hazcare for 18 employees and all are found fit to work dated 23/4/2024.	
Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.				

3.7.1 (C)	A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.		The training program for 2024 & 25 covering all aspects of the RSPO Principles and Criteria and other essential operations activities has been established. Training identification matrix has been established with target months for of implementation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.7.2	Records of training are maintained, where appropriate on an individual basis.		KKS POM • RSPO policy training on 23/07/2024 • Scheduled waste training dated 4/3/2024. • Pemeliharaan Pendengaran dan LOTO – 4/3/2024 • Working at height dated 9/4/2024. • Kursus asas operasi for mill operation dated 26/01/2024 <u>Tembangau 6 Estate</u> • Chemical Handling Training with OSH PIC – 12/12/24	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			• Noise Exposure training – 12/12/24 • Audiometric Training – 18/11/24 • Public Holiday, Overtime and Annual Leave work Training – 12/11/24 • First Aid Training – 7/11/24 <u>Serting hilir 8 Estate</u> • Noise Risk Assessment 26/12/24 • SDS Training 16/12/24 • HIRARC Training 5/12/24 • First Aid Training 15/12/24 Palong 20 • Spraying Training 8/10/24 • Fire Drill training at 'Workers Housing' 3/10/24 • Fire Drill training at 'Office' 2/10/24 • Weeding/Slashing Training 18/9/24 Palong 17 • Buffer Zones Training – 29/5/24 • HCV Training – 5/6/24 • Induction Training – 26/2/24 • Contract workers Training – 19/2/24 • Chemical Handling Training – 13/2/24 • Noise Risk Training – 12/7/24 • Group Sustainability Policy Training – 4/7/24	☐ Not Applicable (justification required)
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		Sighted Training was conducted on 10/10/2024, attended by 11 person including PIC, Clerk, Assistant Engineer, Staff, laboratory, AP, Weighbridge Operator, etc. Attendance list & photograph was seen and training for FFB supplier 08/10/2024 and 16-20/12/2024 for stakeholders	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.		Not applicable since the POM used MB supply chain model.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
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		KSS POM has continued to maintain Mass Balance model. POM obtained FFB from owned estate	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	from its own and 3rd party certified supply base.			☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		As in Table 3.5 in the body text.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		Not yet available- CU not yet received certificate or new palm trace ID.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.5	Documented Procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model		KKSS has establish a procedure namely “Procedure RSPO Supply Chain Certification (Kilang Sawit FGV/ GSD-SCCD/SOP/007 Version 1.0 Date 7 January 2021 hereafter referred to as RSPO Procedure which contain written instruction to guide its staff describing the supply chain system and the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the 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 mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill.		procedure it has been implementing to address the relevant requirement of the RSPOSC standard for the MB model	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on		As describe under para 6.5 - SOP FGV/GSD-SCCD/SOP/007 Version 1.0 Effective Date 7 January 2021 which is follow the RSPO Supply Chain Certification Standard requirements. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and required 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 mills shall maintain the internal audit records and reports.			☐ Not Applicable (justification required)
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		KSS POM had continued to receive FFB from own Estate Which is FGVPM Palong 17,FGVPM Palong 18, FGVPM Palong 19, FGVPM Palong 20, FGVPM Serting Hilir 8, FGVPM Tembangau 6, FGVPM Palong 21. They also receive diverted certified crop from FGVPM Serting Hilir 9. And Outsider non certified Crop from Felda Serting Hilir 3, Felda Raja Alias 4, Felda Raja Alias 3, Felda Raja Alias 2, and Felda Raja Alias 1. The validity of the certificate of the supplier has been checked accordingly. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO		Documented procedures related to sales and goods out were sighted and found adequate. Based on verification during the audit, KSS POM has deliver certified materials to end buyer such as FXX Bulkers, Nxx Cxxw Hxxg Oil & Fat, etc, Therefore,	☒ Conform ☐ Major Nonconformity

	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		following are sample of certified CPO & PK sales which comply to standard requirement.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		No outsources contractor used for milling activities KSS POM outsource transportation of product (CPO & CPK) to end buyer. Sole appointed transporter (from parents company) is FGV Transport Services Sdn Bhd,and this activity being bound by signed agreement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	(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.			
3.8.10	The mill shall record the names and contact t details of all contractors used for the physical handling of RSPO certified oil palm products.		Stakeholder list were updated on 07/09/2024.details such as company name, contact number, email and address were available in the list	☒ Conform ☐ Major Nonconformity

				☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		CU only used transporters from parents company	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.12	Record Keeping (i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. (ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. (iii) For Identity Preserved Module, the mill shall record and balance all receipts of		• Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up-to-date	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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<td>RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.
(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 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.)</td>
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<tr>
<td>3.8.13</td>
<td>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.</td>
<td></td>
<td>
<table>
<tr><th>Month</th><th>Month (Actual) (%)</th></tr>
<tr><td>To date 2023</td><td>OER 20.65
KER 5.07</td></tr>
<tr><td>Nov 2024</td><td>OER 21.00
KER 4.22</td></tr>
<tr><td>Oct 2024</td><td>OER 21.50
KER 5.04</td></tr>
<tr><td>Sept 2024</td><td>OER 20.40
KER 5.04</td></tr>
<tr><td>To date 2024</td><td>OER 20.51
KER 4.70</td></tr>
</table>
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<td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td>
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3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Not applicable CU used MB SC model.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. (ii) Remove: RSPO certified volumes sold under different scheme or as		Not applicable – no transaction yet	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform			
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.		Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. KSS POM does not use RSPO corporate logo as well as trademark logo.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.		Group Sustainability Policy, doc no: FGV/GSD/POL/03, revision 5, date 26/02/2024, were applied to the FGV Group. The policy related respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), were stated in clause 5.2. communication of policy were conducted through internal training and external stakeholders meeting. The 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		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. Based on documentation reviewed, interviews with Workers from Indonesia, Bangladeshi, Indian conducted, and observations made, there was no evidence of any instigation of violence or use of any form of harassment within the FGV Serting Complex as such issues never existed. There is no abusive language or threatening gestures observed during site visit nor reported by workers during interviews. This was also cross-checked with stakeholders during stakeholders' interviewed	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.				
4.2.1 (C)	The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.		The system used by the FGV Serting Complex in resolving disputes exists in the procedure called "Group Grievance Management SOP''. This SOP is open to all stakeholders, internal workers, NGO's, Third party etc. The system was open to all aggrieved parties as evidenced by the existence. There is also Policy name 'Whistle blowing Policy' dated 17/11/2020 to ensuring anonymity of complainants, community spokespersons and whistleblowers. All complaints (workers and stakeholders) were to be recorded in the "Grievance/Complaint" forms. "House repair" book was also available for house repair requests. The books were accessible to all aggrieved parties, internal as well as external. An examination of the books showed that all the complaints were from internal stakeholders and related to house repairs. There were no complaints from external stakeholders. FGV Serting Complex maintained affirms that its dispute system is open to any affected parties. Relevant policy and procedures were observed maintained available for sighted. Anonymity of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			complainants and whistle-blower's will not be revealed to third parties were requested as explained in the job description and the employment contract. The anonymity of complainants and whistleblowers were maintained as stated in the FGV Holdings Berhad Group's Sustainability Policy which was signed by Board Of Director dated 26/2/24.	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		Procedures are in place to ensure affected parties understand the Dispute and Resolution Procedures. Verbal explanation is given in an easy-to-understand language accompanied by pictorial explanations, and where relevant, flowcharts. If necessary, senior foreign workers who could speak and understand the Bahasa Malaysia act as translators to their other colleagues, especially the newly arrived ones. Based on interview with stakeholders at the following: Found the system was understood by the affected parties. The procedure for complaint/grievance resolution was explained to all workers and external stakeholders through management/workers/stakeholders meeting	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		FGV Serting Complex keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders. It was verified that from records, the grievances and complaints are from internal stakeholders and related to housing defects and repair jobs required. Complainants are aware of the status. An examination of the books showed that all the complaints were house repairs. There were no complaints from external stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		The system used by the FGV Serting Complex in resolving disputes exists in the procedure called “Group Grievance Management SOP’’ with effective date of 3 September 2024. This SOP is open to all stakeholders, internal workers, NGO’s, Third party etc. The system was open to all aggrieved parties as evidenced by the existence. There is also procedure name ‘Whistle blowing Policy’ FGV/GGD/POL/001 dated 17/11/2020 to ensuring anonymity of complainants, community spokespersons ensuring anonymity HRD. All complaints (workers and stakeholders) were to be recorded in the “Grievance/Complaint” forms. “House repair” book was also available for house repair requests. The books were accessible to all aggrieved parties, internal as well as external.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				
4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.		For year 2024 POM has contribute to local development with consultation during stakeholder meeting conducted on 13/12/2022 & 16-20/12/2024. Among of the request made by local community such as to request “tanah hitam” for organic material for landscaping and agriculture. Other contributions to the local community developments based on consultation include villagers’ access to free medical treatment at the estate clinic, and job opportunities. Other than that, estates also give contribution to nearby school/ Surrounding villagers and nearby stakeholder such as: - continuously repair road for surrounding smallholder/Grower -Donation for School activities	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			- Provide job Opportunities	
Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.				
4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		Evidence of legal ownership of the land including history of land tenure was verified during this audit. As per interviewed with the management and settlers during the audit, it was confirmed that oil palm milling activities do not diminish the land use rights of other users	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) 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		it has been verified that the land is legitimately owned by Serting Complex CU since 2007. Hence, there is no land conflict anticipated and no need for acceptable conflict resolution processes. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	making.			
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).		it has been verified that the land is legitimately owned by Serting Complex CU since 2007. Hence, there is no land conflict anticipated and no need for acceptable conflict resolution processes. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. c) 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.			
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	on their lands.			☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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..		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		In accordance with the Procedures Dispute and Resolution Procedures ", the procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at mill and visited estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.3	Evidence is available that equal opportunities are provided to both men		There were no small holdings scheme at the CU. The Fresh Fruit Bunches are supplied from CU owned estates and Contracted FFB suppliers.	☒ Conform

	and women to hold land titles for small holdings.			☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Group Sustainability Policy established by the HQ. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.7.2 (C)	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.		The *'Prosedur Menangani Aduan dan rungutan'"* at CU include Handling of Boundaries Disputes, calculating and distributing fair and gender-equal compensation (monetary or otherwise) are documented and available to affected parties Since there was no land dispute at CU at present, the requirement in this indicator does not apply to Nak CU	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		It has been verified that the land is legitimately owned by CU. All the related documentation regarding the land acquisition was kept in HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.2 (C)	Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.		it has been verified that the land has been legitimately owned by Serting Complex CU since 2007. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).		it has been verified that the land is legitimately owned by Serting Complex CU since 2007. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion				
Criterion 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.		Current and previous period prices paid for FFB are publicly available and accessible by smallholders. Sighted the previous and current price were updated by daily basis and was display at notice board near the weighbridge.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders through Jawatan Kuasa Permuafakatan Produktiviti dan Kualiti (JPPK)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		At POM, fair FFB pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base. This was confirmed by the feedback from representatives of FFB suppliers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		At CU, there are records kept of parties, including women and independent representative organisations assisting smallholders 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Interviews conducted with contractors and suppliers. Contractors representatives had confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 7 to 10 days of invoice issuance	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		These contractors interviewed confirmed that payments are made in a timely manner, namely within 7 to 10 days of invoice	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		Weighbridge Calibration “Perakuan Penetuan Timbang dan Sukat”, weighbridge registration #C073051240, #0120498-6ML, #B829135380, date inspection on 16/01/2024 by Meteorology Department	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Serting Complexs CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice CU has invited the nearby smallholder to training and meeting regarding MSPO and RSPO on date 19/02/2024, 21/03/2024, and 15/08/2024). CU has encouraged the smallholder to certify with RSPO, but smallholder don’t want to join due to financial constraint at the time of Audit, there were no	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Independent Smallholders with certification yet. The organized Scheme smallholders already certified with MSPO certification.	
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		A grievance mechanism which respects anonymity and protects complainants is in place at the CU as per the Grievances Process, Grievances Procedure ", and " Consultation and Grievances Communication Procedure Internal/External" and Land Dispute compensation and calculation procedure. As at to date there is no complaint by stakeholders	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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.		Serting Complexs CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice CU has invited the nearby smallholder to be training and meeting regarding MSPO and RSPO on date 19/02/2024, 21/03/2024, and 15/08/2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		Serting Complexs CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice CU has invited the nearby smallholder to be training and meeting regarding MSPO and RSPO on date 19/02/2024, 21/03/2024, and 15/08/2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		Serting Complexs CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice CU has invited the nearby smallholder to be training and meeting regarding MSPO and RSPO on date 19/02/2024, 21/03/2024, and 15/08/2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		Serting Complexs CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice CU has invited the nearby smallholder to be training and meeting regarding MSPO and RSPO on date 19/02/2024, 21/03/2024, and 15/08/2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		Serting Complexs CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice CU has invited the nearby smallholder to be training and meeting regarding MSPO and RSPO on date 19/02/2024, 21/03/2024, and 15/08/2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions				
Criterion 6.1: Any form of discrimination is prohibited.				
6.1.1 (C)	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.		FGV have implemented Group Sustainability Policy Statement signed by Board of Director on 26/02/2024. The policy shall be guided by the commitments spelt out in the company were stated promoting variety and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. according to the statement, also will facilitate opportunities for advancement for their employees, especially women by removing barriers to progress and respecting reproductive and maternal rights. The policy were communicated through the morning muster briefing to all workers and during stakeholder meeting	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.1.2 (C)	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees		Based on the reviewed documentation, including employment contracts, letters of offer, pay slips, housing allocations at worker quarters, and audit interviews, there is no evidence of discrimination against local and foreign workers, women, or local communities	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		For requirement selection, the company has established the procedure and guidelines to hiring, access to training and promotion is based on the work performance, suitability and the leadership quality of the worker. These procedures are supported by clear flowcharts that outline the entire process from recruitment to termination. During the audit of 100 workers' files, it was observed that medical fitness is a criterion for job selection; however, this criterion is not discriminatory. Medical fitness ensures that workers are suitable for their roles, with registration cards indicating only "Fit for work" without specifying any illnesses	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		Based on interviews with sampled female workers, there was no evidence that pregnancy tests are being conducted as a discriminatory measure. This policy reflects the company's commitment to non-discrimination and respect for workers' rights. In alignment with health and safety procedures, should a worker whose job involves contact with chemicals (e.g., sprayers or lab assistants) become pregnant, she would immediately be reassigned to an alternative job that does not involve contact with chemicals.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		The company introduced the Gender Committee Guidelines on 3rd January 2024. These updated guidelines provide clearer roles and responsibilities, a defined governance structure, and detailed programs for the Gender Representatives and the Gender Committee. The Gender Committee (GC) has been established at the level of each operating unit, with meetings and activities scheduled monthly. These meetings review progress, and recent meeting minutes were recorded	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.6	There is evidence of equal pay for the same work scope		The equal opportunities policy is contained within the policy of Group Sustainability Policy Statement, which states that all employees shall be treated fairly in terms of recruitment, progression, terms and conditions of work regardless of race, caste, nationality, gender, physique, sexual orientation, union membership, political view, religion and age. The Policy of Group Sustainability and Quality Policy Statement was displayed on notice boards in both Bahasa Malaysia and English. Interviews were conducted with workers, including local female/male and male employees as well as foreign workers from India, Bangladesh, and Indonesia. All workers confirmed that they receive equal pay for the same scope of work	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW)				
6.2.1 (C)	Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national		The CU provides documentation of wages through monthly pay slips. Salaries are processed using a digital system, which can be accessed via the FGV app. This app enables workers to view their pay slips, monitor attendance and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	languages and explained to them in language they understand.		performance records, and transfer money to their families in their hometowns efficiently. Conditions of pay are contained in the workers' respective employment contracts. Labour laws, union and/or other collective agreements detailing payments and other conditions, was made available in the languages understood by the workers and explained to them by a management during induction.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members		Details of payments and conditions of employment are stated and documented in the employment contracts given to all workers. The contract contains terms related to duration, hours of work, overtime, annual/medical leave, public holiday, mutual termination, salary deductions, maternity entitlement, etc	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements		The CU has complied with legal requirements on regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. The working hours as per contract agreement were, working hours at 45 hours per week. For overtime, it has been mutually agreed upon between the management and workers and met the legal requirements. Overtime will be offered when there is additional job, and no discrimination observed. Chief clerk interviewed during the audit also confirmed that workers with medical certificates are given a paid medical	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			leave, and female workers are given 98 days paid maternity leave. At Palong 19 Estate, based on the verification of pay slips, punch card and “Borang Permohonan Kerja Lebih Masa (KLM), Kerja Hari Cuti Rehat (KCR), dan Kerja Hari Cuti Pelepasan Am (KCA)". it was noted that there was noncompliance in the recording and payment of overtime for the driver van, Thus, **Major NCR RAR 02 2025** has been raised	
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers’ Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure		All local workers have been provided with housing, while foreign workers are accommodated in designated hostels. Each hostel is equipped with eight shower stalls and eight toilet cubicles. Water is supplied by Syarikat Air Pahang (PAIP) or Syarikat Air Negeri Sembilan (SAINS), while electricity is provided by Tenaga Nasional Berhad (TNB). The estate/POM is situated near a FELDA settlement, which offers various amenities, including a mosque, school, health clinic (klinik kesihatan), sundry shops, petrol station, and other essential services. Additionally, the management has taken the initiative to establish a surau at each operating unit. FGVPI Serting Complex introduced SUARA KAMI system. The system is the mechanism of housing damage complaint. So far from the interview session, there is no complaint regarding workers accommodation. All the issues have been rectified by management in a timely manner.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		FGVPI Serting Complex was able to demonstrate that efforts were made to improve workers’ access to adequate, sufficient and affordable food. Apart from each operating unit having its own canteen and sundry near the workers’	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			housing, workers were also allocated areas near their houses for vegetable cultivation. Observed during site visit, FGVPI Serting Complex is located adjacent to the Bahau town where access to adequate, sufficient and affordable food are available. Workers may get their food at nearby groceries or eateries. Based on site interview with sampled workers, there is no issue for them to get their food supply as the source of food is available at nearby estate and mill. Interviewed with the workers confirmed that they are easily access to adequate, sufficient and affordable foods.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist		The CU provided a decent living wage for both local and foreign workers based on prevailing wages assessment methodology. It includes wage, paid leave, mandatory/medical, retirement benefits, donations service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc. In absence of DLW, the management conducted Prevailing Wage Assessment based on check-roll worker for period of November 2024. Review of pay slips found that the salary received complied with the Minimum Wage Order 2022 and the decent living wage set up by the group which local workers received wages with average of RM 2629.95 per workers and for foreign workers received wages with average of RM 2673.75 per workers at Serting Complex.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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		Employment contracts detailing payments and conditions of employment available to the permanent workers employed as per samples sighted in indicator 6.2.1 above. No casual, temporary and day labour employed within all operating units within the CU	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		Recognition of freedom of association is available in states commitment to respect freedom of association, respecting the rights of employees to form and join unions and bargain collectively. The company respects the rights of all personnel to form and join trade unions of their choice to bargain collectively and the workers have their freedom to join the NUPW/MAPA union.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 and made available upon request		The company has adopted Harmony Communication Committee known as JKH as a communication channel, involving representatives from various worker nationalities, the gender committee. These monthly meetings aim to gather feedback from workers on social, safety, environmental, and welfare-related issues. Feedback is documented in meeting minutes and tracked for resolution and action planning	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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		Interview with workers representative from CU confirmed that they were independently elected as the JKH by all members among estates workers via an election without interference by the management.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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		The Group Sustainability Policy Statement signed by Board of Director on 26/02/2024 includes as below: We respect the rights of our employees, our workers in our operations and our communities through our commitments which include but are not limited to policy. Verification of workers master list confirmed that there is no child labour hired. For contractors, the abolishment of child labour & protecting the rights of children available in the SCOC, Group Sustainability Policy Statement dated 26/02/2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.2 (C)	There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure		There was no evidence that the estate and the mill at FGVPI Serting Complex has employed anyone below the age of 18 years. Auditor also verified through the contractors in the FGVPI Serting Complex and confirmed there was no contractor workers below the age of 18 years available in the estate and mill. This was verified by examining the master lists, personal file, contracts and payslip of each operating unit where details of the workers' IC numbers 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. These documents were used to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			screen age of the workers when they applied for the job. Workers' employment files were sampled and reviewed	
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		Based on the documents reviewed, interviews conducted, and observations made, there was no evidence to suggest that any individuals below the age of 18 are employed at the estates. This was verified through the examination of employee master lists from each operating unit, which included workers' personal details and birthdates. Interviews with a representative sample of workers and staff, along with observations during field visits, further confirmed that all employees are over 18 years of age.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		The management has communicated to the stakeholders through stakeholders' consultation dated 16/12/2024 regarding the Group Sustainability Policy Statement dated 26/02/2024 and emphasized that the risk of child labour to the stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.5: Policies and procedures in place to protect workers' rights.				
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		The company has developed Group Sustainability Policy Statement dated 26/02/2024, where they create a working environment with zero tolerance for sexual harassment and abuse, and in which violence is never used to resolve issues or conflict. The policy was communicated to workers during morning briefings. Additionally, the CU has formed a Gender Committee	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			responsible for organizing relevant activities and programs. The policy and the flowchart for handling social issues have been explained to all levels of the workforce during Gender Committee meetings. This ensures that everyone is informed about the procedures for addressing and resolving any issues related to sexual harassment, promoting a safe and respectful work environment	
6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		The CU has developed a Group Sustainability Policy Statement dated 26/02/2024, which provides protection of reproductive rights for all, especially women. The Labour Standard specifies that the company recognizes employees' rights to reproduction and reproductive health, including the right to make decisions regarding reproduction. The policy and procedure were also communicated to all levels of the workforce through Morning Muster, employee representatives, and the gender committee meeting. The policy grants employees the right to decide freely and responsibly about their family planning and to make decisions concerning reproduction free from discrimination, coercion, and violence	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		As verified during on-site interview with relevant stakeholders, management of estate within the CU conducted the assessment in consultation with new mothers and taken actions to address their needs	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		The company has established the FGV App and the Suara Kami Helpline as grievance channels. According to the Group Grievance Management Procedure, effective from January 3, 2024, these serve as alternative, independent third-party grievance mechanisms for workers. They are accessible in multiple languages and offer various interfaces, including a toll-free number, SMS, and Facebook. The system ensures worker confidentiality unless personal details are required, in which case consent is sought by the system receiver. The grievance procedure, including the FGV App and Suara Kami Helpline, has been communicated to workers during morning briefings	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.				
6.6.1 (C)	All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages		Interviews with a representatives' sample of male foreign workers revealed several positive aspects of their employment conditions	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		The specific labour policy and procedures was stated in the Group Sustainability Policy Statement can be easily access via https://www.fgvholdings.com/sustainability/policies-guidelines/, where they committed as below: ▪ Equality and Non-Discrimination ▪ Upholding Labour Standards ▪ Respecting Rights of Indigenous Peoples and Local Communities ▪ Health and Safety ▪ Preventing Harassment and Abuse ▪ Enhancing Livelihood ▪ Profitability and Efficient Use of Resources ▪ Obligation of Value Chain Partners All the foreign workers will be provided with induction training prior to work. Besides, they were provided with decent living condition and free from any discrimination	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.7: Appropriate health and safety measures are in place.				
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		The respective Mill and Estate managers has been appointed as person responsible cum Chairman of Safety and Health Committee. OSH-Coordinator was appointed for the FGVPI Serting Complex: KS Serting POM: Mohd Nasir Jamaludin (Chargeman Letrik), 18/01/2024 Occupational Safety Health (OSH) Committee has been established. The OSH committee organization chart for 2024 was available for each estate. The Estate Manager is the chairman and assisted by the assistant manager as a secretary. The operating unit's management has appointed representative from employer and employee as member of Safety and Health committee. The safety and health	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			committee conducted meeting on quarterly basis as per requirement. The meeting agendas includes review of safety and health plan/ program implementation, accident and incident report, workplace inspection report, and any other matters	
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of 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.		Emergency Response Plan (ERP) FGV/FGVPM/II/IMS/15/013 Version 03 dated 11/01/2023 was established. Random interview with the mill and estates workers showed that they were aware of accident and emergency procedures. Copies of procedures and telephone numbers were sighted on notice boards and muster grounds. Among the procedure of ERP document includes: • ERP for Spillage Response • ERP for Fire • ERP for Accident occurred at workplace • ERP for Terrorist Attack • ERP for Pandemic and others There is a formation of ERP Team & ERP for all the identified incidences. The organisation chart for the ERP team is available and displayed for information to the mill and estates employees. Emergency response plan includes the emergency contact number, and also have Guidelines on Accident, Emergency Procedures and Exit routes as well as assembly point in file and displayed on notice board. Random interview with the mill and estates workers showed that they were aware of accident and emergency procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		The management has established the SOP on chemical handling as follows: • Reference: FPI-PK-036 • Date Issue: 14/05/2022 • Pindaan: 00	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	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.		All chemicals were stored in accordance with the legal requirement, in compliance with the Occupational Safety and Health Act 1994 (Act 514) Regulations as well as recommendation by manufacturer as per applicable SDS. The chemical store (with cemented floors and roofing) are locked & handled only by authorised personnel i.e. storekeeper. The stores in the mill were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. Adequate Safety Signage have been placed at internal and external of the building. A proper premixing area with eye wash facilities and bathing area is available. During the audit, observed during site inspection the POM follow Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labelling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. Training on chemical handling titled *'Latihan Chemical Handling Program'* was conducted on 27/06/2024.	☐ Not Applicable (justification required)
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 national law or by the unit of certification where national law does not offer protection		Medical care/ SOCSO is provided to all the employees. Reviewed on workers profile records found that all workers are covered by the accident insurances. Local and foreign workers covered by SOCSO or PERKESO (Pertubuhan Keselamatan Sosial). Reviewed the form 8A, "Jadual Caruman" for the month of November 2024. All local workers at mill are covered with SOCSO. Copies of pay slips were available for verification. Based on samples of the payslips, it was noted that the employees were paid based on minimum standard and employment contract. The amount of EPF & SOCSO contributions were also included in the pay slips.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The estate had covered accident insurance to all employees. This coverage are included under SOCSO contribution and been reported monthly by estate. Sighted Borang SOCSO 8A for month of September and October 2024.	
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		Occupational injuries are recorded using Lost Time Accident (LTA) metrics (Laporan Keselamatan Kesihatan dan Alam Sekitar) via monthly data of mill safety performance and the data were sent to SHO. Sighted the SHO has maintained and updated the LTA Summary by monthly basis. Records of all accidents are kept. Accident incidences are reviewed during the safety meetings. Records on Lost Time Accident (LTA) metrics was maintained. Accident records are found to be updated. JKKP 8 form were submitted to DOE through MyKKP systems. Sighted the samples of accident statistic FY 2023 as reported to DOSH through MyKKP	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Criterion 7.1: IPM plans are implemented and monitored to ensure effective pest control.				
7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		FGV Serting Complex had established and documented a common IPM plan which was reviewed yearly by Each Estate The Integrated Pest Management had been implemented in FGV Serting Complex as part of compliance to the RSPO & MSPO P&C requirements. FGV Serting Complex group also has an Group Sustainable Policy to advocate issues related to good agricultural practices and environment protections their IPM plan and addressed to the individual estates. The	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			estates had in place documented the IPM plan which covered monitoring of pest, control of pest population levels at below threshold levels by using cultural, biological, physical/mechanical and use of pesticides. The plan was guided by Planting Manual under pages, it was summarized in this compiled report.	
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.		There was no evidence that species referenced in the Global Invasive Species Database and CABI.org are to be used in managed areas, as per site visited and as per the stakeholder consultation with relevant workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 ap prior approval of government authorities. [For NI to define process]		Serting Complex complied to the strict Zero Burning Policy in Group Sustainability Policy dated 26 February 2024 and Sustainable Oil Palm Manual, under Replanting Operation. There was no evidence to show that fire had been used for preparing land for replanting in the 2023 replant visited in Serting Hilir 8 during the audit and interview session.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are		Justification of all pesticides used had been documented. The use of selective products that are specific to the targeted pest, weed or disease had been defined in Planting Manual and SOP. The Manual and SOP had included a chemical	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	prioritised.		register list which indicated the purpose of usage (intended target), hazards signage, trade and generic names. All the Estates had maintained chemical registers and were up dated periodically.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.		FGV Serting Complex continued to record areas where pesticides were used. Pesticides were used only when justified and as programmed. Records of pesticides used by area, quantity used, hectares applied, LD 50 and Ai/Ha were made available to auditors. Records were maintained in store issue chits, bin cards, program sheets, field cost books and progress reports.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		FGV Serting Complex continued to apply pesticides by proven methods that minimise risk and impacts. Application of pesticides was based on and guided by the following documents: a) CHRA b) MSDS/SDS supplied by the manufacturer c)Manual Ladang Sawit Lestari d)Safe work procedure Manual As part of the IPM plans, the quantity of pesticides required for various field conditions are documented and justified in Manual ladang Sawit Lestari in the chapters Weed Control & Selective Weeding and Calibration. The implementation in the field was consistent with the Planting Manual Sections and IPM Plan. In the implementation of the IPM plans the following practices were adopted by FGV Serting Complex. Established growth of beneficial plants (Cassia cobanensis, Antigonan leptopus and Tunera subulata) to attract natural	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			predators and reduce use of insecticides. During the site visit the auditor observed notable quantity of beneficial plants been planted	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		There was no evidence of prophylactic use of pesticides in FGV Serting Complex except in immature and young fields, where prophylactic spraying using diluted cypermethrin are still practised for the Pest and Diseases management such as control of Rhinoceros Beetle as per SOP. FGV Serting Complex only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical register, it was noted that all pesticides used are of Class II, III & IV. The use of paraquat had been banned in all estates in FGV Serting Complex since 2017.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to: a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used		During the audit, it was noted that FGV Serting Complex had not use chemicals categorized as World Health Organization (WHO) type 1A or 1B or listed by the Stockholm or Rotterdam Conventions. Except for Amine and Cypermethin which were Class II chemicals, all others were of Class III & IV. Paraquat had not be used since 10/07/2017 and was replaced by a systemic herbicide and glufosinate ammonium. All the all estates visited had maintained chemical registers for chemicals used and were updated	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.			
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		Records showed that pesticides were handled, used and applied by trained persons and as per the MSDS/SDS of the pesticide, FGV Plantations Berhad SOPs on Safety & Health. The staffs and workers such as the storekeepers, sprayers, fertilizer and rat bait workers were trained and they had understood the hazards involved and how the chemicals should be used in a safe manner. The estates had a SOP for use of PPE during working. All workers involved in pesticide application were provided with appropriate PPE and replaced when damaged.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		The storage of pesticides at FGV Serting Complex was found to be in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorized personnel i.e. storekeeper. The stores in estate and mill were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. During site visit in the estates i.e. chemical and fertilizer store, sighted relevant SDS were displayed. Adequate safety signage has been placed at both internal and external of the building. A proper premixing area with eye wash facilities and bathing area is available near to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the chemical stores. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals onto the ground. Triple rinsing activities continued to be implemented for empty pesticide containers. The detailed procedure for this purpose is available in SOP for Scheduled Wastes Management and SOP for Triple Rinsing.	
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		The estate had established and maintained SOP tittle “Penggunaan Semula Bekas Racun Makhluk Perosak dan Beg Baja” FGVPM/L2/PAS-07 dated 23/1/2020. Sighted “ Rekod Bilasan 3 kali” updated by RSPO Assistant. For Serting Certification Unit, centralised scheduled waste store locate at Ladang Serting Hilir 8. (Special Approval by DOE).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		There was no evidence that aerial spraying was practiced in all sampled estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		Ladang Tembangau 06 conducted Medical Surveillance on 25/11/2024 by Klinik Hazcare for 12 employees handling pesticides and all are fit to work. However, 4 employees found non occupational abnormal result and consultation with employees conducted on 24/12/2024. Ladang Serting Hilir 08 conducted Medical Surveillance on	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			23/04/2024 by Klinik Hazcare for 32 employees handling pesticides and all are fit to work. However, 1 employees found non occupational abnormal result and consultation with employees conducted on 20/08/2024. Ladang Palong 20 conducted medical surveillance on 4/4/2024 by Klinik Hazcare for 18 employees handling pesticides and all are fit to work. Consultation by OHD conducted on 7/5/2024 and sighted attendant list available. Ladang Palong 18 conducted medical surveillance on 21/5/2024 by Klinik Hazcare for 5 employees handling pesticides and all are fit to work. Consultation by OHD conducted on 19/6/2024 and sighted attendant list available <u>KS Serting POM</u> Health and medical surveillance on 12 mill workers dated 25/06/2024 for lab, workshop and blower employee and all are fit to work. For 2024, the organization had sent all relevant employee for medical surveillance on 25/06/2024 and the report is still pending. The estates conducted medical surveillance for workers involve/ expose in chemical handling on 12 monthly bases as per recommendation in the CHRA reports:	☐ Not Applicable (justification required)
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		The management has established the SOP on chemical handling and Noted during interview with storekeeper and sprayers, the understanding on the prohibition of, pregnant or breastfeeding women or other people that have medical restrictions to handle chemicals is satisfactory. It is the responsibility of the workers to notify the employer on their conditions and the employer will issue offer other suitable works.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		The waste management and disposal plan were in place at the POM. It has been documented and implemented as required and is being carried out responsibly and satisfactorily. Segregation of wastes, i.e. general wastes and scheduled wastes was verified to be satisfactory practiced in the POM. Proper storage areas were identified for the storage of the recyclable wastes at the POM. Records on the usage and disposal were well recorded and documented at the POM. Appropriate secondary containment for the diesel skid tanks, chemical and scheduled waste storage areas was verified to be properly maintained at the POM. It was found that scheduled waste generated at the mill stored not more than 180 days. Last disposal was made on 18/09/2024 and all the disposal was made by DOE licensed contractor named Kualiti Alam Sdn. Bhd.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		Standard operating procedure for the handling of used chemicals classified as Scheduled Waste has been developed and adhered to accordingly. At the POM, the disposal of used chemicals and containers were done in accordance with their schedule on waste management as planned and according to the legal requirements. Stores for scheduled waste were inspected. The POM has a proper Scheduled Waste Store for storing scheduled waste until time of disposal by DOE authorized waste disposal contractor. Records of e-Consignments are in order. For domestic waste were collected and disposed at Tapak Perlupusan Sampah Senaling, Kuala Pilah	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.3.3	The unit of certification does not use open fire for waste disposal.		There was no evidence fire has been used for waste disposal	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.4: Practice maintain soil fertility at, or where possible 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.		FGV Serting Complex continued to implement the good agriculture practices as per Manual Ladang Sawit Lestari to ensure optimal and sustained yield, and complied with recommendations for the application of the fertilizer in Manuring – Mature Palms, EFB and POME Application and Oil Palm Manuring Recommendations 2024 by FGV Agri Services Sdn. Bhd. • All the Estates in FGV Serting Complex continued to implement the good agriculture practices to maintain long-term soil fertility by annual application of fertilizers based on periodic foliar and soil analysis, biomass retention (pruned fronds left to decompose in the fields) and some EFB application. • Maintaining soil fertility was guided by its Manual Ladang Sawit Lestari • Fertilizers application, which was of paramount importance for maintenance of soil fertility, was carried based on the recommendation made by the FGV Agri Services Sdn. Bhd. Annual fertilizer recommendations were made based on annual foliar sampling. Soil sampling was carried out yearly consistence with foliar sampling.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		Fertilizer application, which was of paramount importance for maintenance of soil fertility, were carried out based on the recommendation made by the agronomist from FAS. Annual fertilizer recommendations were made based on annual foliar sampling and Soil Sampling	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		All Estates continued to have a nutrient recycling strategy in place. Palm fronds were stacked in the fields to decompose and EFB applied. EFB was applied at 40 tons /Ha/year in single layers in plots between palms	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		CU continued to monitor their fertilizer inputs as recommended by their agronomist. The records of the fertiliser inputs were maintained in the Fertilizer Application Record Books and the Bin Card.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 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.		Description of the soil characteristics such as texture, depth, drainage, parent material and key aspect for management was also available. The soil series in the all estates were classified as follows and was last updated on January 2022 by FGV Agri-Services Sdn Bhd	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.2	There is no extensive replanting of oil palm on steep terrain.		The estates visited in the FGV Serting Complex continued to have a management strategy for planting on slopes in order to minimize and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by: - Manual Ladang Sawit Lestari - Manual Penanaman Semula It was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines. Cover crops were planted in the replants and in mature areas	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		This compliance being specified in the following guidelines. "*This compliance being addressed in the "Group Sustainability Policy" stating the following among others – FGV Group shall implement Practices to minimize soil erosion and degradation*	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				
7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		The FGV Serting Complex continued to demonstrate the long-term suitability of land for palm oil cultivation, and had conducted soil surveys identifying marginal and fragile soils, and terrain surveys including steep terrain, As mentioned under indicator 7.5.1 soil maps and topography maps were made available. There were no peat soils, marginal soils and fragile soils on All Estates. The soil and topography of the estates were taken into account in plans and operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Based on the soil maps provided and field visits there were no fragile and problem soils in all the estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		Initial soil survey and topographic information were carried out by FGV Agri Services Sdn. Bhd on 2022 Topographic maps also were established during the soil survey assessment. The topographic information was provided and reviewed by the auditors	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 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.		This is ***not applicable*** as there is no peat soil in all estates in the FGV Serting Complex as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		This is ***not applicable*** as there is no peat soil in all estates in the FGV Serting Complex as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		This is ***not applicable*** as there is no peat soil in all estates in the FGV Serting Complex as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		This is ***not applicable*** as there is no peat soil in all estates in the FGV Serting Complex as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		This is ***not applicable*** as there is no peat soil in all estates in the FGV Serting Complex as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
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 time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or		This is ***not applicable*** as there is no peat soil in all estates in the FGV Serting Complex as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]			

7.7.6 ©	All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)* and associated audit guidance.		This is ***not applicable*** as there is no peat soil in all estates in the FGV Serting Complex as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version2 (2018) and associated audit guidance.		This is ***not applicable*** as there is no peat soil in all estates in the FGV Serting Complex as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				
7.8.1 (C)	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:		Water Management Plans for the POM was reviewed in January 2024. Action plans has been identified and implemented accordingly. The water management plan had included the source of water and how it is being treated for POM use, their usage monitored and recorded. The source of water was obtained from Sungai Serting. Licensed to use and collect water from the river issued by Negeri Sembilan Lesen Pengabstrakan Air, Akta Air 1920 (Akta 418)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		Water quality sampling report conducted by FGV Analytical Laboratory	
7.8.2	7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		During site inspection at both estate riparian reserved at Ladang Tembangau 06 (Block 10), Serting Hilir 08 (Block 01), Palong 20 (Block 18 & Block 23) Palong 18 (Block 15) sighted water courses and wetlands was 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)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Treated effluent is allowed to be discharge as land irrigation. Analysis of the final discharge was carried out on monthly basis. Review of the results indicated that all parameters were within the regulatory limit @ 5000mg/l. Quarterly report was sent to DOE.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The mill processing water are obtained from the water catchment adjacent to the mill complex. The water usage monitoring is made on a monthly basis. Samples recording water usage per mt in 2020 to 2024 of fresh fruit bunches (FFB) below; Base line is 1.30 ratio	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.9: **Efficiency of fossil fuel use and the use of renewal energy is optimized.**				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		Usage of non-renewable energy is monitored monthly. Record on the usage of diesel and electricity is available for review. Monthly records on energy consumption for non-renewable fuel (diesel) were maintained at the POM. Data compiled (4 years) for comparison and monitored to optimize the use of non-renewable energy. Records available were verified and showed satisfactory monitoring of the resources.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions				
7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		The organization had established “Pelan Mengurangkan Pencemaran Diesel” and “ Pengenalpastian Aspek dan Penilaian Impek” which include plan to reduce and minimise emissions. GHG had been monitored through Palm GHG calculator and submitted on 30/12/2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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 (following the RSPO GHG Assessment Procedure for New Development).		Auditors 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 CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		The estate had established and maintained “Pelan Pengurusan Alam Sekitar” to mitigate other significant pollutants. Latest updated on 17/1/2024 (Tembangau 06),3/1/2024 (Serting Hilir 08), 5/1/2024 (Palong 20) and 3/1/2024 (Palong 18) Among the impact been identified are water pollution from leachate, land pollution from used container and others. a.Site visit and interviewed with workers at FGVPM Palong 19 PM00LA, PM 00LB and PM00LC observed food waste was left unattended and informed by workers, no waste bin available at field. b.Site visit at FGVPM Tembangau 6, FGVPM Serting Hilir 08, FGVPM Palong 20 & FGVPM Palong 18, sighted existing washing bay were not constructed with adequate oil trap. Thus, **Major NCR RMN 01** has been raised	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 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.		Serting Complex complied to the strict Zero Burning Policy in Group Sustainability Policy dated 26/02/2024 version 5.0 and Sustainable Oil Palm Manual, under Replanting Operation. There was no evidence to show that fire had been used for preparing land for replanting in the 2024 replant visited in Serting Hilir 8 (PR 2023 Block 10) during the audit and interview session.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		The unit of certification has established an Emergency Response Team (ERT) for year 2024 lead by Estate Manager to handle all the emergency case included fire control in the estates and mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		The engagement with stakeholder has been carried out during stakeholder meeting	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

PROCEDURAL NOTE for 7.12 The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard. The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs). The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available. **Criteria 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.		Not applicable since FGV Serting complex doesn't have a new Land clearing since November 2005.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the		The report of "Laporan Penilaian Nilai Konservasi Tinggi (HCV) & Biodiversiti Komplek Serting'' is available and prepared by the 'Bahagian Kelestarian Kumpulan FGV Holding Berhad'. The report was completed in July 2024 had covered all the Potential High Conservation Value (HCV) within and adjacent to the CU. The HCV assessment had identified 'based on data analysis, observations, and interviews with the involved stakeholders, it	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	current HCV assessment of those plantations remains valid.		was found that Sg. Tembangau has HCV 1, HCV 3, and HCV 4 values since it flows into a sensitive area, namely H.S Tasek Bera. Additionally, the buffer zone of Sg. Tembangau within the FGVPM plantation frequently experiences flooding, making it an uneconomical area. As a result, this area has been removed from the productive zone and designated as an HCV area covering 319.20 hectares. Given its large size, this HCV area also has the potential to serve as a habitat or roaming area for wildlife and RTE species. Furthermore, Sg. Tembangau, Sg. Serting, and Sg. Palong have the potential to be classified as HCV 5, as the surrounding communities, particularly the Orang Asli, rely on these rivers as a source of protein, such as fish. For clean water supply around the Serting Complex, the Negeri Sembilan Water Company (SAINS) and Pahang Water Management Berhad (PAIP) provide clean water to the surrounding areas, including nearby Orang Asli villages. No rivers within the Serting Complex have been identified as containing water treatment plants.	☐ Not Applicable (justification required)
7.12.2 b)	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.		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 FGV Serting Hilir since Nov 2005	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.		Not Applicable for MYNI	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
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		The Biodiversity Team had identified the HCVs available within and surrounding its area. A management plan has also been recommended by the Assessor in the HCV Assessment. However, it was found that none of the HCV Management Plans were available. Instead, there were only copies of recommendations from the HCV Assessor and from the FGV SOP, which were not comprehensive. These documents did not specify who was responsible for implementing the plans, lacked	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	where necessary, and contains 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).		a timeline for completion, and did not include a section to indicate whether the plans had been completed or not, Thus, **Major NCR MZK 02 2025** has been raised.	
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.		HCV Assessment has been done on July 2024, but no rights of local communities have been identified in HCV areas. Thus, this indicator was not applicable	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		Although there was no RTE species found in the CU, FGV Serting Hilir still conduct programme to regularly educate the workforce about the status of RTE species in Malaysia. FGV Serting also still established their own disciplinary measures if any of their staff or workers found to capture, harm, collect or kill the RTE species. If found any activities to capture, harm, collect or kill RTE species, the estate will make a report to the Wildlife Department immediately.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		No RTE species were found within the estate area. Only common species such Monitor lizard, turtle, jungle fowl, watercock bird, python. No RTE species were found within the estate area. Noted the CU had continued to implement planned actions such as awareness to the staffs and public on enhancing biodiversity, posting of relevant information in the FGV webpage and erection of signage at strategically locations. The outcomes of monitoring will be feedback into next year's action plan	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.8 (C)	Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.		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 FGV Serting Hilir since Nov 2005	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)

6. Summary of Audit Findings

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	**Major**	**Minor**	**Opportunities for Improvement**	**Total No Findings**
Principle 1: Behave Ethically and Transparently				
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.		2.2.2		**1**
Principle 3: Optimise productivity, efficiency, positive impacts and resilience *(Includes IP and/or MB Module)*	3.6.1			**1**
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Principle 5: Support Smallholder Inclusion				
Principle 6: Respect Workers Rights and Conditions	6.2.3			**1**
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	7.12.4 & 7.10.3			**2**
Certification Systems Document		5.5.2 (d)		**1**
Total	**4**	**2**		**6**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	7.10.3
Nonconformity Number	RMN 01
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	03/01/2025
Nonconformity Issued To *(when more than one site/member)*: FGVPM Palong 19 FGVPM Tembangau 6, FGVPM Serting Hilir 08, FGVPM Palong 20 & FGVPM Palong 18	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: Company plans (waste & pollution) were not fully implemented.	
Evidence: a.Site visit and interviewed with workers at FGVPM Palong 19 PM00LA, PM 00LB and PM00LC observed food waste was left unattended and informed by workers, no waste bin available at field. b.Site visit at FGVPM Tembangau 6, FGVPM Serting Hilir 08, FGVPM Palong 20 & FGVPM Palong 18, sighted existing washing bay were not constructed with adequate oil trap.	
Root Cause Analysis	1) Lack of awareness on littering practices among workers and no monitoring on waste management by the mandor. 2) The existing washing bay design was constructed without considering the needs for an oil trap.
Correction(s)	1) Cleaning up the affected area. 2) All estate with washing bay to install the oil trap based on specification with approvals from technic staff.
Corrective Action Implemented *(including any evidence submitted)*	1) Awareness briefing on waste disposal practices to be conducted during the roll call to all workers. 2) The management make periodic monitoring on waste management during the employee's break time. 3) The washing bay is included as part of the monitoring done during the workplace inspection.

Date of Response	20/03/2025
Audit Team Conclusion *(including any evidence reviewed)*	Training Awareness on Waste Handling Evidence has been sighted confirming that a training session on waste and food waste handling was conducted by the Assistant Manager on 08/03/2025. The training aimed to raise awareness and improve handling practices among the staff. Clean-Up Activity Documentation A pictorial image has been documented, showing that the respective areas were cleaned up by CU (Clean-Up Unit/Team). This serves as visual evidence of the post-training implementation. Washing Bay Facility Upgrade A letter of quotation for the upgrade of the washing bay facilities was received on 05/02/2025. The project is scheduled to commence on 15/02/2025 and is expected to be completed by 30/04/2025. The washing bay design and planning have been prepared by the Department of Engineering.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	2/4/2025

Indicator Number	5.5.2 (d)
Nonconformity Number	RAR 01 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	03/01/2025
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO Certifications Systems for P&C and RISS, Nov 2020

Nonconformity Statement: there are isolated lapses in the implementation of a time bound plan related to year of certification proposed.	
Evidence: There were lapses in the implementation of the Time-Bound Plan (TBP) approved by the RSPO on 20/03/2024. The plan outlines the revision of the TBP to transition the uncertified management unit to certified status in the proposed year 2024	
Root Cause Analysis	Lapses identify in the TBP are due to the longer time taken in resolving the discrepancies of data found during the liability disclosure checking by the RSPO secretariat.
Correction(s)	FGV (Group Sustainability Division) to revise the TBP and request for a new TBP approval from the RSPO
Corrective Action Implemented *(including any evidence submitted)*	TBP revision will be monitored on annual basis and extension approval to be obtained earlier before the dateline.
Date of Response	20/03/2025
Audit Team Conclusion *(including any evidence reviewed)*	Sighted approval of TBP made by RSPO secretariat (email by Head Certification Assurance) 7/04/2025. Corrective action plan accepted the effectiveness of implementation will be verified during the next audit.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	-

Indicator Number	6.2.3
Nonconformity Number	RAR 02 2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	03/01/2025
Nonconformity Issued To *(when more than one site/member)*: Palong 19 Estate	
Deadline:	☒ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: There is evidence of legal noncompliance with the Employment Act regarding overtime payment.	

Evidence:

At Palong 19 Estate, based on the verification of pay slips, punch card and “Borang Permohonan Kerja Lebih Masa (KLM), Kerja Hari Cuti Rehat (KCR), dan Kerja Hari Cuti Pelepasan Am (KCA)". it was noted that there was noncompliance in the recording and payment of overtime for the driver

Month 11:

•OT recorded in pay slip: 69 hours.

•Approved in "Borang Permohonan Kerja Lebih Masa (KLM), Kerja Hari Cuti Rehat (KCR), dan Kerja Hari Cuti Pelepasan Am (KCA)": 69 ½ hours.

•The approved OT is 69 ½ hours, but only 69 hours were recorded in the payslip.

Month 10:

•OT recorded in payslip: 43 hours.

•Approved in "Borang Permohonan Kerja Lebih Masa (KLM), Kerja Hari Cuti Rehat (KCR), dan Kerja Hari Cuti Pelepasan Am (KCA)": 45 ½ hours.

•15/10/2024: Clock-out at 17:36 (1 hour OT), but no OT recorded in Borang Permohonan Kerja Lebih Masa (KLM), Kerja Hari Cuti Rehat (KCR), dan Kerja Hari Cuti Pelepasan Am (KCA)".

•23/10/2024: Punch card shows clock-out at 22:53 for transporting workers to KLIA (6 hours OT), but only 1 hour recorded and approved in the “Borang Permohonan Kerja Lebih Masa (KLM), Kerja Hari Cuti Rehat (KCR), dan Kerja Hari Cuti Pelepasan Am (KCA)".

Month 9: •29/09/2024: Clock-out at 22:57 for transporting a worker to Kuala Pilah Hospital (6 hours OT), but only 1 hour was recorded and approved in the “Borang Permohonan Kerja Lebih Masa (KLM), Kerja Hari Cuti Rehat (KCR), dan Kerja Hari Cuti Pelepasan Am (KCA)".	
Root Cause Analysis	The driver, supervisor and keypuncher lack of understanding on the correct overtime procedure resulting error in recording and verifying the overtime hours in the overtime request form and overtime hours being key-in in the check roll data entry.
Correction(s)	Estate management to verify, calculate and compensate the amount that need to be paid to the affected workers.
Corrective Action Implemented *(including any evidence submitted)*	1)A briefing on the overtime procedure will be conducted by HR wilayah to all staff and workers in the estate. 2)The overtime request form will be verified by the management on monthly basis before payment is being made.
Date of Response	20/03/2025
Audit Team Conclusion *(including any evidence reviewed)*	Sighted evidence on the reimbursement made to the van driver for February after the investigation made by officer from department HEP WMD Serting Region on date 08/01/2025. The conclusion made from investigation as per below: • Estate need to reimburse RM 6.61 • Estate already paid night allowance to driver on date 23/10/2024 and 29/10/2024 Estate management also conduct training overtime as per SOP on date 20/03/2025.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	2/4/2025

Indicator Number	3.6.1
Nonconformity Number	RAR 03 2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	03/01/2025
Nonconformity Issued To *(when more than one site/member)*: Palong 19 Estate	
Deadline:	☒ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: The H&S mitigation plan was not implemented.	
Evidence: During an interview with the substituted tractor mini grabber driver was noted that the driver was a new worker with no prior experience in driving the tractor and had only been trained by a colleague, Furthermore, during an interview with a group of harvesters also confirmed that they were being transported to the workplace using that tractor mini grabber. This was not implemented as per CU H&S mitigation plan	
Root Cause Analysis	Inadequate enforcement of the H&S plan, including monitoring of the vehicle use to transport workers to the workplace and operator qualifications.
Correction(s)	1) Ensure all tractor drivers are verified for competence and that the supervisor confirms training certifications before assigning any driver. 2) Cease using the tractor mini grabber for transporting workers until an alternative, appropriate transport method is implemented.
Corrective Action Implemented *(including any evidence submitted)*	1) Review the H&S mitigation plan to ensure all potential hazards related to machinery operation, worker transport, and personnel qualifications are clearly outlined. 2) The H&S mitigation plan is communicated to all workers.
Date of Response	20/03/2025

Audit Team Conclusion *(including any evidence reviewed)*	Sighted that a tractor driver competency and maintenance training was conducted by the HSE Department, Serting Region, on 17/02/2024. The training session was attended by 31 drivers from across the Serting Region and was held at Tembangau 06. A memo was sighted regarding the cessation of mini tractor usage for transportation purposes, aligning with updated safety protocols and operational procedures. A risk assessment analysis related to the transportation of workers to the workplace was conducted and briefed to all drivers and passengers on 04/01/2025 to ensure awareness and compliance with safety measures. Appointment of External Contractors for Worker Transport To enhance worker comfort and address transportation needs, the Estate has appointed several contractors to provide additional transportation services for field workers.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	2/4/2025

Indicator Number	2.2.2
Nonconformity Number	MZK 01 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	03/01/2025
Nonconformity Issued To *(when more than one site/member)*: FGV Tembangau 06	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: The Contractor/Third Party did not demonstrate compliance with the applicable legal requirements.	

Evidence: During the site inspection at FGV Tembangau 06, the Sundry Shop, known as Sri Wajasa Tembangau Jaya, was found to be storing more than 20 liquefied petroleum gas (LPG) cylinders without adhering to specific safety requirements. This included a lack of the necessary infrastructure, equipment, and safety measures. Furthermore, there were no records indicating any training related to the handling and storage of LPG. While the shop has obtained a sales license from Majlis Daerah Bera, it currently lacks the required permissions or license from KPDNKK.	
Root Cause Analysis	There is no monitoring done by the estate management on the license & permit validity owns by the shopkeeper.
Correction(s)	1) Estate management to issue a memo to the shopkeeper to stop selling the LPG gas until the permit is renewed. 2) Shopkeeper to apply for a permit renewal from KPDNKK soonest.
Corrective Action Implemented *(including any evidence submitted)*	Copies of the related permit from the sundry shop will be collected and kept in the estate office for validity monitoring purposes.
Date of Response	20/03/2025
Audit Team Conclusion *(including any evidence reviewed)*	Corrective action plan accepted the effectiveness of implementation will be verified during next audit.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	-

Indicator Number	7.12.4
Nonconformity Number	MZK 02 2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	03/01/2025
Nonconformity Issued To *(when more than one site/member)*: estates	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: The HCV Management Plan was not developed, implemented and adapted where necessary. and contains monitoring requirements	
Evidence: During the document review at all estates within the FGV Serting Complex, the auditor found that none of the HCV Management Plans were available. Instead, there were only copies of recommendations from the HCV Assessor and from the FGV SOP, which were not comprehensive. These documents did not specify who was responsible for implementing the plans, lacked a timeline for completion, and did not include a section to indicate whether the plans had been completed or not	
Root Cause Analysis	The development of the HCV management plan was not briefed to the relevant personnel at the estate level resulting in different formatting used in each estate.
Correction(s)	Estate to prepare the HCV management plan using the correct format.
Corrective Action Implemented *(including any evidence submitted)*	The HCV Management Plan will be discussed with all management teams in the estate (manager, assistant manager, supervisor, mandore) and monitoring of the HCV management plan will be done as per timeline stated in the plan.
Date of Response	20/03/2025

Audit Team Conclusion *(including any evidence reviewed)*	Sighted an evidence latest HCV management plan has been briefed by PIC from HQ to relevant PIC for each estate on date 21/03/2025 conducted at Ladang Tembangau 08. Among of HCV management plan action has been discussed and briefed to PIC such as: • To install inlet & outlet for water sampling • To established yearly training programmed to all employees & PIC • Established monitoring team • To conduct annual collaboration with Jabatan Perhilitan to update any issues related to RTE species found in the areas.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	2/4/2025

8. Opportunity for Improvement (OFI) Issue in this Audit

Indicator Number	NA
Opportunity for Improvement Number	NA
Date of Opportunity for Improvement Issued	NA
Opportunity for Improvement Issued To *(when more than one site/member)*:	
Standard Reference	NA
Opportunity for Improvement Statement:	

Add tables as necessary

9. Nonconformities raised in the previous audit

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response	Verification of Correction/ Corrective Action	Conclusion /Status
			Correction / Corrective Action		
NA	NA	NA	NA	NA	NA

10. Stakeholder Consultation Process

CB should ensure that all relevant stakeholders are consulted. The relevant stakeholders include but are not limited to statutory bodies, indigenous peoples, local communities (including women representatives, and displaced communities), workers and workers' organisations (including migrant workers), smallholders, and local and national NGOs.

Date of public announcement made: 21 Nov 2024

Summary of stakeholder's comments and the CB's responses and findings are presented in the table below:

10.1 For Audit Report

No	Consulted Stakeholders Name of Stakeholders	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses

10.2 For Public Summary Report

No	Consulted Stakeholders Name of Stakeholders	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Serting Haba Services & Trading	21/11/2024	Public & onsite	No issues with CU, payment received within timeframe and all issues highlighted before has been resolved satisfactorily. Two way communication was implemented	NA
2	Yusof Sinar Gemilang Enterprise	21/11/2024	Public & onsite	No issues with CU, payment received within timeframe and all issues highlighted before has been resolved satisfactorily. Two way communication was implemented	NA
3	Muhammad Fariduddin Bin Mahzan (canteen operator)	21/11/2024	Public & onsite	No issues with CU, payment received within timeframe and all issues highlighted before has been resolved satisfactorily. Two way communication was implemented	NA
4	Kesatuan sekerja FGVPISB	21/11/2024	Public & onsite	No issues with CU, frequent meeting was conducted within Union and CU and all the issues has been resolved with participatory ways	NA
5	Kelab Daya Budi (KKD)	21/11/2024	Public & onsite	No issues with CU, frequent meeting was conducted within Union and CU	NA

				and all the issues has been resolved with participatory ways	
6	Kesatuan sekerja FGVPISB	21/11/2024	Public & onsite	No issues with CU, frequent meeting was conducted within Union and CU and all the issues has been resolved with participatory ways	NA
7	Syarikat Bahau Auto Supply Sdn. Bhd	21/11/2024	Public & onsite	No issues with CU, payment received within timeframe and all issues highlighted before has been resolved satisfactorily. Two way communication was implemented	NA
8	MHI Industrial Supply Sdn Bhd	21/11/2024	Public & onsite	No issues with CU, payment received within timeframe and all issues highlighted before has been resolved satisfactorily. Two way communication was implemented	NA
9	Lembaga Minyak Sawit Malaysia	21/11/2024	Public announcement	No issues with CU	NA
10	Jabatan Keselamatan & Kesihatan Pekerjaan	21/11/2024	Public announcement	No issues with CU	NA
11	Jabatan Bomba dan Penyelamat Malaysia	21/11/2024	Public announcement	No issues with CU	NA

12	Jabatan Alam Sekitar	21/11/2024	Public announcement	No issues with CU	NA
13	Polis Diraja Malaysia	21/11/2024	Public announcement	No issues with CU	NA
14	Majlis Perbandaran Jempol	21/11/2024	Public announcement	No issues with CU	NA
15	Pejabat Daerah & Tanah	21/11/2024	Public announcement	No issues with CU	NA
16	Pertubuhan Keselamatan Sosial	21/11/2024	Public announcement	No issues with CU	NA
17	Felda Raja Alias 01 (Local community)	21/11/2024	Public announcement	No issues with CU	NA
18	Felda Raja Alias 02 (Local community)	30-31 DECEMBER 2024 & 2-3 JANUARY 2025.	Onsite	Generally, the villagers / settlers have no issue., all issues highlighted before has been resolved satisfactorily.	NA
19	Felda Raja Alias 03 (Local community)	21/11/2024	Public announcement	No issues with CU	NA
20	Felda Raja Alias 04 (Local community)	30-31 DECEMBER 2024 & 2-3 JANUARY 2025.	Onsite	Generally, the villagers / settlers have no issue., all issues highlighted before has been resolved satisfactorily.	NA

21	Felda Raja Alias 05 (Local community)	21/11/2024	Public announcement	No issues with CU	NA
22	Felda Serting Hilir 01 (Local community)	21/11/2024	Public announcement	No issues with CU	NA
23	Felda Serting Hilir 2/3 (Local community)	21/11/2024	Public announcement	No issues with CU	NA
24	FPMSB Raja Alias 01 (Local community)	21/11/2024	Public announcement	No issues with CU	NA
25	FPMSB Raja Alias 02 (Local community)	21/11/2024	Public announcement	No issues with CU	NA
26	FPMSB Raja Alias 03 (Local community)	21/11/2024	Public announcement	No issues with CU	NA
27	FPMSB Raja Alias 04 (Local community - settlers)	21/11/2024	Public announcement	No issues with CU	NA
28	FPMSB Serting Hilir 1/2/3 (Local community - settlers)	30-31 DECEMBER 2024 & 2-3 JANUARY 2025.	Onsite	Generally, the villagers / settlers have no issue, all issues highlighted before has been resolved satisfactorily.	NA
29	FGV Ladang Palong 17 (Local community)	21/11/2024	Public announcement	No issues with CU	NA
30	Migrant CARE Malaysia (Mr. Alex Ong) NGO	30/12/2024	Onsite	Positive comment received by Mr Alex, sharing his knowledge about handling migrant workers from	NA

				Malaysia and Indonesia, positive feedback received by him to CU.	
31	Ketua Kampung Felda Palong 16, Ketua Peneroka Palong 9, Ketua Kampung Palong 11,	30-31 December 2024 & 2-3 January 2025.	Onsite	Generally, the villagers / settlers have no issue., all issues highlighted before has been resolved satisfactorily.	NA
32	Tok Batin From Kg Asli Pos Iskandar	30-31 December 2024 & 2-3 January 2025	Onsite	Generally, the villagers / settlers have no issue., all issues highlighted before has been resolved satisfactorily. Two way communication was implemented, and CU have given to local villager's opportunity to work with CU.	NA
33	Jakoa Daerah Jempol Mr. Jamiri.	30-31 December 2024 & 2-3 January 2025	Onsite	Generally, the villagers / settlers have no issue., all issues highlighted before has been resolved satisfactorily. Two way communication was implemented, and CU have given to local villager's opportunity to work with CU.	NA
34	Mr Farid Dalet from Kg Asli Sg. Kelai,	30-31 December 2024 & 2-3 January 2025	Onsite	Generally, the villagers / settlers have no issue., all issues highlighted before has been resolved satisfactorily. Two way communication was implemented, and CU have given to local villager's opportunity to work with CU.	NA

35	Mutu Agung	21/11/2024	Public announcement	Several comment	There were comments received from Mutu Agung related to FGV certification process specifically mentioning FGV Tenggaroh and not Serting complexes, the unit under the CB assessment. The CB consulted RSPO secretariat regarding the concerns between FGV and Mutu Agung, and how to move forward. With reference to the standing directive and advised by RSPO, CB decided to proceed with the certification process and focus on issues stipulated in RSPO directive regarding FGV certification, dated 28/07/2022.
36	Employees Naushad	20/11/2024 & 31/12/2024	Onsite (call) & public consultation	It was reported that the employee missed his scheduled return flight from Bangladesh during his personal holiday. This incident resulted in an unapproved extension of leave beyond the permitted period. The employee did not communicate the situation promptly to the employer,	It was identified during consultation with the Person In-Charge (PIC) at FGV that an employee had intended to extend their holiday for more than two months without obtaining consent from the employer and did not proceed with

				nor did he take immediate action to reschedule the return flight	changing the flight ticket as required. However, the issue has since been resolved. The Certified Unit (CU) has taken the necessary steps and is currently in the process of arranging for the employee's return to Malaysia.

Summary of workers interviewed, and the CB's responses and findings are presented in the table below:

Total Workers in the Unit of Certification			**-**	
Sampled Worker Consulted/ Interviewed in This Audit			**118++**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Harvester	Onsite interview	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	No further comment.
2	Sprayer	Onsite interview		
3	Manurer	Onsite interview		
4	GW	Onsite interview		

			were prepared in origin language 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 (7.5 hours) and confirmed they were paid overtime for any work in excess of 7.5 hours. There was no forced overtime. • They have been getting salaries above RM1,500 since May 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 by government (Subsidise Electricity). • complaint System implemented as mechanism to repair house defect.	

			• Have access to affordable food from the canteen/sundry shops within the estate/mill premises. • Entitled to free medical facilities at the panel clinic. • Have representatives who attend regular meetings (JCC meeting & Union) 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 CU (mill & estates) when they were in their countries of origin.	
5	Driver Van	Onsite interview	Comment received related to Overtime	NCR were issued
6	Tractor Driver	Onsite interview	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 origin language as the case may be. For those who couldn't read, the contents	No further comment.
7	Sterilizer operator	Onsite interview		
8	Grader	Onsite interview		
9	Foremen	Onsite interview		
10	Boilermenr	Onsite interview		
11	Water treatment plant operator	Onsite interview		

12	Auxiliary police	Onsite interview	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 (7.5 hours) and confirmed they were paid overtime for any work in excess of 7.5 hours. There was no forced overtime. • They have been getting salaries above RM1,500 since May 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 by government (Subsidise Electricity). • complaint System implemented as mechanism to repair house defect. • Have access to affordable food from the canteen/sundry shops within the estate/mill premises.	
13	Storekeeper	Onsite interview		
14	Effluent operator	Onsite interview		

			• Entitled to free medical facilities at the panel clinic. • Have representatives who attend regular meetings (JCC meeting & Union) 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 CU (mill & estates) when they were in their countries of origin.	

Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification			NA	
Sampled Previous Land User in This Audit			NA	
Name of Previous Land User	**Contact Details (address/telephone/email)**	**Total Area (Ha)**	**Date of Consultation**	**Result of Discussion with Previous Land User**
NA	*NA*	*NA*	*NA*	*NA*

11. Time Bound Plan

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
Kompleks Selancar B	*Malaysia*	*Kilang Sawit FGVPI Selancar B*		Certified	2017	2017	
Kompleks Selancar B	*Malaysia*	Ladang FGVPM Selancar 06	3,565.72	Certified	2017	2017	
Kompleks Selancar B	*Malaysia*	Ladang FGVPM Selancar 08	1,704.53	Certified	2017	2017	
Kompleks Selancar B	*Malaysia*	Ladang FGVPM Selancar 09	2,960.36	Certified	2017	2017	
Kompleks Selendang	*Malaysia*	*Kilang Sawit FGVPI Selendang*		Certified	2017	2017	
Kompleks Selendang	*Malaysia*	Ladang FGVPM Berabong 01	1,810.32	Certified	2017	2017	
Kompleks Selendang	*Malaysia*	Ladang FGVPM Berabong 02	1,290.91	Certified	2017	2022	
Kompleks Selendang	*Malaysia*	Ladang FGVM Selendang 03	2,200.35	Certified	2017	2017	
Kompleks Selendang	*Malaysia*	Ladang FGVPM Selendang 04	2,251.52	Certified	2017	2017	
Kompleks Selendang	*Malaysia*	Ladang FGVPM Selendang 05	1,804.06	Certified	2017	2017	
Kompleks Bukit Sagu	*Malaysia*	*Kilang Sawit FGVPI Bukit Sagu*		Certified	2017	2017	
Kompleks Bukit Sagu	*Malaysia*	Ladang FGVPM Bukit Sagu 04	3,406.50	Certified	2017	2017	
Kompleks Bukit Sagu	*Malaysia*	Ladang FGVPM Bukit Sagu 06	1,766.44	Certified	2017	2017	
Kompleks Bukit Sagu	*Malaysia*	Ladang FGVPM Bukit Sagu 07	2,204.74	Certified	2017	2017	
Kompleks Bukit Sagu	*Malaysia*	Ladang FGVPM Bukit Sagu 08	2,233.28	Certified	2017	2017	
Kompleks Keratong 9	*Malaysia*	*Kilang Sawit FGVPI Keratong 9*		Certified	2017	2017	
Kompleks Keratong 9	*Malaysia*	Ladang FGVPM Bera Selatan 05	2,784.89	Certified	2017	2017	
Kompleks Keratong 9	*Malaysia*	Ladang FGVPM Bera Selatan 07	2,282.01	Certified	2017	2017	
Kompleks Keratong 9	*Malaysia*	Ladang FGVPM Keratong Timur	1,281.18	Certified	2017	2017	
Kompleks Keratong 9	*Malaysia*	Ladang FGVPM Merchong 01	1,634.94	Certified	2017	2017	
Kompleks Keratong 9	*Malaysia*	Ladang Bera Selatan 06	1,879.22	Not Certified	2019		2025

Kompleks Keratong 9	*Malaysia*	Ladang FGVAS Merchong	381.85	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	*Kilang Sawit FGVPI Lepar Utara 6*		Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 05	1,819.02	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 07	2,259.90	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 08	2,445.33	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 09	2,480.38	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 10	1,722.46	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 11	1,622.39	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 14	1,497.24	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 12	1,794.53	Certified	2017	2024	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 13	1,889.98	Certified	2017	2024	
Kompleks Maokil	*Malaysia*	*Kilang Sawit FGVPI Maokil*		Certified	2017	2017	
Kompleks Maokil	*Malaysia*	Ladang FGVPM Maokil 06	2,153.74	Certified	2017	2017	
Kompleks Maokil	*Malaysia*	Ladang FGVPM Maokil 07	2,625.08	Certified	2017	2017	
Kompleks Kemasul	*Malaysia*	*Kilang Sawit FGVPI Kemasul*		Certified	2017	2017	
Kompleks Kemasul	*Malaysia*	Ladang FGVPM Mengkarak 01	2,770.48	Certified	2017	2017	
Kompleks Kemasul	*Malaysia*	Ladang FGVPM Mengkarak 02	2,334.95	Certified	2017	2017	
Kompleks Krau	*Malaysia*	*Kilang Sawit FGVPI Krau*		Certified	2017	2017	
Kompleks Krau	*Malaysia*	Ladang FGVPM Krau 02	2,252.13	Certified	2017	2017	
Kompleks Krau	*Malaysia*	Ladang Krau 03	2,828.01	Certified	2017	2024	
Kompleks Krau	*Malaysia*	Ladang Krau 04	2,186.14	Certified	2017	2017	
Kompleks Lepar Hilir	*Malaysia*	*Kilang Sawit FGVPI Lepar Hilir*		Certified	2017	2017	
Kompleks Lepar Hilir	*Malaysia*	Ladang Lepar Hilir 5	2,889.54	Certified	2017	2017	
Kompleks Lepar Hilir	*Malaysia*	Ladang Lepar Hilir 6	2,646.97	Certified	2017	2017	

Kompleks Lepar Hilir	*Malaysia*	Ladang Lepar Hilir 7	2,317.04	Certified	2017	2022	
Kompleks Lepar Hilir	*Malaysia*	Ladang Lepar Hilir 8	1,399.68	Certified	2017	2017	
Kompleks Triang	*Malaysia*	*Kilang Sawit FGVPI Triang*		Certified	2017	2017	
Kompleks Triang	*Malaysia*	Ladang FGVPM Triang 2	1,682.62	Certified	2017	2017	
Kompleks Triang	*Malaysia*	Ladang FGVPM Triang 4	2,371.09	Certified	2017	2017	
Kompleks Triang	*Malaysia*	Ladang FGVPM Triang Selatan 1	1,695.84	Certified	2017	2017	
Kompleks Triang	*Malaysia*	Ladang FGVPM Triang Selatan 2	1,641.91	Certified	2017	2017	
Kompleks Triang	*Malaysia*	Ladang FGVPM Bera Selatan 01	2,027.46	Not Certified	2019	2025	2025
Kompleks Triang	*Malaysia*	Ladang FGVPM Bera Selatan 02	1,279.82	Not Certified	2019		2025
Kompleks Triang	*Malaysia*	Ladang FGVPM Bera Selatan 04	1,880.15	Not Certified	2019		2025
Kompleks Kechau B	*Malaysia*	*Kilang Sawit FGVPI Kechau B*		Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Telang 01	2,259.97	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Chegar Perah 02	2,613.66	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 02	2,085.79	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 03	2,532.78	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 06	2,756.97	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 07	2,937.49	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 08	2,385.21	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 09	2,683.70	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 10	2,680.58	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 11	2,934.70	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVAS Telang	572.80	Certified	2017	2017	
Kompleks Palong Timur	*Malaysia*	*Kilang Sawit FGVPI Palong Timur*		Certified	2017	2017	
Kompleks Palong Timur	*Malaysia*	Ladang FGVPM Palong Timur 4	2,486.83	Certified	2017	2024	

Kompleks Palong Timur	*Malaysia*	Ladang FGVPM Palong Timur 5	2,028.31	Certified	2017	2017	
Kompleks Palong Timur	*Malaysia*	Ladang FGVPM Palong Timur 6	2,760.89	Certified	2017	2017	
Kompleks Besout	*Malaysia*	*Kilang Sawit FGVPI Besout*		Certified	2017	2017	
Kompleks Besout	*Malaysia*	Ladang FGVPM Besout 06	2,383.19	Certified	2017	2017	
Kompleks Besout	*Malaysia*	Ladang FGVPM Besout 07	2,802.04	Certified	2017	2017	
Kompleks Neram	*Malaysia*	*Kilang Sawit FGVPI Neram*		Certified	2017	2017	
Kompleks Neram	*Malaysia*	Ladang FGVPM Cherul 03	2,772.19	Certified	2017	2017	
Kompleks Chini 3	*Malaysia*	*Kilang Sawit FGVPI Chini 3*		Certified	2017	2017	
Kompleks Chini 3	*Malaysia*	Ladang FGVPM Chini Timur 4	1,244.64	Certified	2017	2017	
Kompleks Chini 3	*Malaysia*	Ladang FGVPM Terapai 01	2,169.07	Certified	2017	2017	
Kompleks Chiku	*Malaysia*	*Kilang Sawit FGVPI Chiku*		Certified	2018	2018	
Kompleks Chiku	*Malaysia*	Ladang FGVPM Chiku 04	2,138.54	Certified	2018	2018	
Kompleks Chiku	*Malaysia*	Ladang FGVPM Chiku 08	1,927.13	Certified	2018	2018	
Kompleks Keratong 2	*Malaysia*	*Kilang Sawit FGVPI Keratong 2*		Certified	2018	2018	
Kompleks Keratong 2	*Malaysia*	Ladang FGVPM Bera Selatan 03	2,766.42	Certified	2018	2018	
Kompleks Keratong 3	Malaysia	*Kilang Sawit FGVPI Keratong 3*		Certified	2018	2018	
Kompleks Keratong 3	Malaysia	Ladang FGVPM Keratong 11	1,196.40	Certified	2018	2018	
Kompleks Kerteh	Malaysia	*Kilang Sawit FGVPI Kerteh*		Certified	2018	2018	
Kompleks Kerteh	Malaysia	Ladang FGVPM Semaring 01	1,246.47	Certified	2018	2018	
Kompleks Kerteh	Malaysia	Ladang FGVAS Kerteh	111.95	Certified	2018	2018	
Kompleks Kota Gelanggi	Malaysia	*Kilang Sawit FGVPI Kota Gelanggi*		Certified	2018	2018	
Kompleks Kota Gelanggi	Malaysia	Ladang FGVAS PPPTR	2,379.69	Certified	2018	2018	
Kompleks Kota Gelanggi	Malaysia	Ladang FGVAS Kota Gelanggi 5	1,382.79	Certified	2018	2018	
Kompleks Kota Gelanggi	Malaysia	Ladang FGVAS Kota Gelanggi 6	1,440.02	Certified	2018	2018	

Kompleks Jengka 21	Malaysia	*Kilang Sawit FGVPI Jengka 21*		Certified	2018	2018	
Kompleks Jengka 21	Malaysia	Ladang FGVAS Jengka 24/25	894.79	Certified	2018	2018	
Kompleks Penggeli	Malaysia	*Kilang Sawit FGVPI Penggeli*		Certified	2018	2018	
Kompleks Penggeli	Malaysia	Ladang FGVPM Inas Selatan	1,162.02	Certified	2018	2018	
Kompleks Belitong	Malaysia	*Kilang Sawit FGVPI Belitong*		Certified	2018	2018	
Kompleks Belitong	Malaysia	Ladang FGVPM Bukit Tongkat	1,238.82	Certified	2018	2018	
Kompleks Belitong	Malaysia	Ladang FGVAS Ulu Belitong	147.70	Certified	2018	2018	
Kompleks Kulai	Malaysia	*Kilang Sawit FGVPI Kulai*		Certified	2018	2018	
Kompleks Kulai	Malaysia	Ladang FGVAS Bukit Besar/ Taib Andak	55.91	Certified	2018	2018	
Kompleks Adela	Malaysia	*Kilang Sawit FGVPI Adela*		Certified	2018	2018	
Kompleks Adela	Malaysia	Ladang FGVPM Kledang 02	1,196.16	Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	*Kilang Sawit FGVPI Serting Hilir*		Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	Ladang FGVPM Tembangau 03	2,357.98	Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	Ladang FGVPM Tembangau 04	1,877.37	Certified	2018	2024	
Kompleks Serting Hilir	Malaysia	Ladang FGVPM Tembangau 05	2,178.44	Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	Ladang FGVPM Tembangau 07	2,460.34	Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	Ladang FGVPM Tembangau 08	1,754.00	Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	Ladang FGVPM Tembangau 09	1,286.11	Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	Ladang FGVPM Serting Hilir 09	1,939.85	Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	Ladang FGVAS Serting Hilir	306.39	Certified	2018	2018	
Kompleks Bukit Kepayang	Malaysia	*Kilang Sawit FGVPI Bukit Kepayang*		Certified	2018	2018	
Kompleks Bukit Kepayang	Malaysia	Ladang FGVPM Terapai 03	2,512.73	Certified	2018	2018	
Kompleks Tenggaroh	Malaysia	*Kilang Sawit FGVPI Tenggaroh*		Certified	2018	2018	
Kompleks Tenggaroh	Malaysia	Ladang FGVPM Tenggaroh 09	3,119.10	Certified	2018	2018	

Kompleks Tenggaroh	Malaysia	Ladang FGVPM Tenggaroh 11	1,791.04	Certified	2018	2018	
Kompleks Tenggaroh	Malaysia	Ladang FGVPM Tenggaroh 13	1,293.36	Certified	2018	2018	
Kompleks Nitar	Malaysia	*Kilang Sawit FGVPI Nitar*		Certified	2018	2018	
Kompleks Nitar	Malaysia	Ladang FGVPM Nitar Timur	2,241.97	Certified	2018	2018	
Kompleks Waha	Malaysia	*Kilang Sawit FGVPI Waha*		Certified	2018	2018	
Kompleks Waha	Malaysia	Ladang FGVPM Bukit Aping Selatan	1,512.93	Certified	2018	2018	
Kompleks Aring A	Malaysia	*Kilang Sawit FGVPI Aring A*		Not Certified	2017		2025
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 2	2,073.16	Not Certified	2017		2025
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 3	1,995.77	Not Certified	2017		2025
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 4	2,746.14	Not Certified	2017		2025
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 5	1,393.24	Not Certified	2017		2025
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 6	2,060.12	Not Certified	2017		2025
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 07	2,249.29	Not Certified	2017		2025
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 8	2,600.80	Not Certified	2017		2025
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 10	2,192.37	Not Certified	2017		2025
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 11	1,791.57	Not Certified	2017		2025
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 15	1,180.41	Not Certified	2017		2025
Kompleks Chalok	Malaysia	*Kilang Sawit FGVPI Chalok*		Not Certified	2018		2025
Kompleks Chalok	Malaysia	Ladang FGVPM Setiu 1	1,618.52	Not Certified	2018		2025
Kompleks Chalok	Malaysia	Ladang FGVPM Setiu 2	1,471.29	Not Certified	2018		2025
Kompleks Serting	Malaysia	*Kilang Sawit FGVPI Serting*		Not Certified	2018		2025
Kompleks Serting	Malaysia	Ladang FGVPM Serting Hilir 8	1,657.09	Not Certified	2018		2025
Kompleks Serting	Malaysia	Ladang FGVPM Palong 17	2,153.52	Not Certified	2018		2025
Kompleks Serting	Malaysia	Ladang FGVPM Palong 18	1,949.80	Not Certified	2018		2025

Kompleks Serting	Malaysia	Ladang FGVPM Palong 19	1,476.75	Not Certified	2018		2025
Kompleks Serting	Malaysia	Ladang FGVPM Palong 20	2,204.97	Not Certified	2018		2025
Kompleks Serting	Malaysia	Ladang FGVPM Palong 21	1,354.71	Not Certified	2018		2025
Kompleks Serting	Malaysia	Ladang FGVPM Tembangau 06	2,410.65	Not Certified	2018		2025
Kompleks Jerangau Barat	Malaysia	*Kilang Sawit FGVPI Jerangau Barat*		Not Certified	2020		2026
Kompleks Jerangau Barat	Malaysia	Ladang FGVPM Rantau Abang 1	1,957.59	Not Certified	2020		2026
Kompleks Jerangau Barat	Malaysia	Ladang FGVPM Rantau Abang 2	1,392.75	Not Certified	2020		2026
Kompleks Jerangau Barat	Malaysia	Ladang FGVPM Chador 1	2,441.01	Not Certified	2020		2026
Kompleks Kalabakan	Malaysia	*Kilang Sawit FGVPI Kalabakan*		Not Certified	2019		2026
Kompleks Kalabakan	Malaysia	Ladang FGVPM Kalabakan Selatan	2,849.76	Not Certified	2019		2026
Kompleks Kalabakan	Malaysia	Ladang FGVPM Kalabakan Utara 01	2,231.00	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	*Kilang Sawit FGVPI Hamparan Badai*		Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 21	2,136.83	Not Certified	2020		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 22	2,534.64	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 23	1,928.39	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 24	2,047.34	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 26	1,845.40	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 27	1,743.18	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 28	2,784.35	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 31	1,895.19	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 32	1,763.39	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 33	2,111.90	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 34	1,839.46	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVAS Sahabat 59	1,000.43	Not Certified	2019		2026

Kompleks Umas	Malaysia	*Kilang Sawit FGVPI Umas*		Not Certified	2019		2026
Kompleks Umas	Malaysia	Ladang FGVPM Umas 05	1,772.49	Not Certified	2019		2026
Kompleks Umas	Malaysia	Ladang FGVPM Umas 06	1,472.67	Not Certified	2019		2026
Kompleks Kembara Sakti	Malaysia	*Kilang Sawit FGVPI Kembara sakti*		Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang FGVPM Sahabat 30	2,159.94	Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang FGVPM Sahabat 35	2,191.31	Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang FGVPM Sahabat 40	2,035.45	Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang FGVPM Sahabat 41	2,668.47	Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang FGVPM Sahabat 42	2,645.03	Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang FGVPM Sahabat 43	1,810.61	Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang FGVPM Sahabat 53	2,060.13	Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang GGVPM Sahabat 54	1,768.08	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	*Kilang Sawit FGVPI Mercu Puspita*		Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVPM Sahabat 07	2,580.72	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVPM Sahabat 46	3,706.15	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVPM Sahabat 48	2,243.27	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVPM Sahabat 08	2,488.37	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVAS Sahabat 06	348.21	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVPM Sahabat 50	3,649.68	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVPM Sahabat 51	2,529.80	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVPM Sahabat 52	2,296.75	Not Certified	2020		2026
Kompleks Lancang Kemudi	Malaysia	*Kilang Sawit FGVPI Lancang Kemudi*		Not Certified	2020		2026
Kompleks Lancang Kemudi	Malaysia	Ladang FGVPM Sahabat 36	3,493.95	Not Certified	2020		2026
Kompleks Lancang Kemudi	Malaysia	Ladang FGVPM Sahabat 38	2,622.28	Not Certified	2020		2026

Kompleks Lancang Kemudi	Malaysia	Ladang FGVPM Sahabat 39	2,284.67	Not Certified	2020		2026
Kompleks Lancang Kemudi	Malaysia	Ladang FGVPM Sahabat 44	1,501.90	Not Certified	2020		2026
Kompleks Lancang Kemudi	Malaysia	Ladang FGVPM Sahabat 45	2,086.96	Not Certified	2020		2026
Kompleks Lancang Kemudi	Malaysia	Ladang FGVPM Sahabat 10	2,176.55	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	*Kilang Sawit FGVPI Embara Budi*		Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVPM Sahabat 11	2,504.40	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVPM Sahabat 12	2,042.53	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVPM Sahabat 17	2,386.31	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVPM Sahabat 18	1,774.81	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVPM Sahabat 20	1,815.30	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVPM Sahabat 25	2,249.45	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVPM Sahabat 56	1,898.67	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVAS Sahabat 17	1,862.22	Not Certified	2020		2026
Kompleks Baiduri Ayu	Malaysia	*Kilang Sawit FGVPI Baiduri Ayu*		Not Certified	2020		2026
Kompleks Baiduri Ayu	Malaysia	Ladang FGVPM Sahabat 09	2,014.68	Not Certified	2020		2026
Kompleks Baiduri Ayu	Malaysia	Ladang FGVPM Sahabat 16	1,718.57	Not Certified	2020		2026
Kompleks Baiduri Ayu	Malaysia	Ladang FGVPM Sahabat 55	1,540.73	Not Certified	2020		2026
Kompleks Tenggaroh Timur	Malaysia	*Kilang Sawit FGVPI Tenggaroh Timur*		Not Certified	2020		2026
Kompleks Tenggaroh Timur	Malaysia	Ladang FGVPM Tenggaroh Timur 02	2,999.44	Not Certified	2020		2026
Kompleks Tenggaroh Timur	Malaysia	Ladang FGVPM Tenggaroh 12	2,786.39	Not Certified	2020		2026
Kompleks Sampadi	Malaysia	*Kilang Sawit FGVPI Sampadi*		Not Certified	2020		2026
Kompleks Sampadi	Malaysia	Ladang FGVPM Sampadi 01	1,361.82	Not Certified	2020		2026
Kompleks Sampadi	Malaysia	Ladang FGVPM Sampadi 03	1,422.04	Not Certified	2020		2026
Kompleks Sampadi	Malaysia	Ladang FGVPM Sampadi 04	2,009.90	Not Certified	2020		2026

Kompleks Sampadi	Malaysia	Ladang FGVPM Sampadi 05	1,388.15	Not Certified	2020		2026
Kompleks Sampadi	Malaysia	Ladang FGVPM Sampadi 06	1,761.90	Not Certified	2020		2026
Kompleks PUP	Malaysia	*Pontian Fico Plantations Sdn Bhd (Oil Mill)*		Not Certified	2019		2026
Kompleks PUP	Malaysia	Pontian Fico Plantations Sdn. Bhd	2,144.88	Not Certified	2019		2026
Kompleks PUP	Malaysia	Subok Plantations Sdn. Bhd	2,023.47	Not Certified	2019		2026
Kompleks PUP	Malaysia	Orico Plantations Sdn. Bhd	1,902.06	Not Certified	2019		2026
Kompleks PUP	Malaysia	Pendirosa Plantations Sdn. Bhd	2,023.47	Not Certified	2019		2026
Kompleks PUP	Malaysia	Kuril Plantations Sdn. Bhd	808.17	Not Certified	2019		2026
Kompleks PUP	Malaysia	Hillco Plantations Sdn. Bhd	3,267.10	Not Certified	2019		2026
Kompleks PUP	Malaysia	Pontian United Plantations Sdn. Bhd	1,584.01	Not Certified	2019		2026
Kompleks PUP	Malaysia	Rawajaya Plantation Sdn Bhd	1,167.50	Not Certified	2019		2026
TEOPP Mill	Malaysia	*Tanah Emas Oil Palm Processing Sdn Bhd*		Not Certified	2021		2026
TEOPP Mill	Malaysia	North	3,457.07	Not Certified	2021		2026
TEOPP Mill	Malaysia	Central A	1,813.32	Not Certified	2021		2026
TEOPP Mill	Malaysia	Central B	1,820.14	Not Certified	2021		2026
TEOPP Mill	Malaysia	South	2,689.59	Not Certified	2021		2025
Asian Plantation Mill	Malaysia	*Asian Plantation Milling Sdn Bhd*		Not Certified	2021		2026
Asian Plantation Mill	Malaysia	Fortune Plantation Sdn Bhd	1,729.55	Not Certified	2021		2026
Asian Plantation Mill	Malaysia	BJ Corporation Sdn Bhd	2,330.03	Not Certified	2021		2026
Asian Plantation Mill	Malaysia	Incosetia Sdn Bhd	2,333.34	Not Certified	2021		2026
Asian Plantation Mill	Malaysia	Kronos Plantation Sdn Bhd	2,140.24	Not Certified	2021		2026
Kompleks Selancar 2A	Malaysia	Kilang Sawit FGVPI Selancar 2A		Not Certified	2019		2026
Kompleks Bukit Mendi	Malaysia	Kilang Sawit FGVPI Bukit Mendi		Not Certified	2019		2026
Kompleks Jengka 3	Malaysia	Kilang Sawit FGVPI Jengka 3		Not Certified	2019		2026

Kompleks Jengka 8	Malaysia	Kilang Sawit FGVPI Jengka 8		Not Certified	2019		2026
Kompleks Padang Piol	Malaysia	Kilang Sawit FGVPI Padang Piol		Not Certified	2019		2026
Kompleks Seroja (Jengka 18)	Malaysia	Kilang Sawit FGVPI Seroja (Jengka 18)		Not Certified	2019		2026
Kompleks Tementi	Malaysia	Kilang Sawit FGVPI Tementi		Not Certified	2019		2026
Kompleks Tersang	Malaysia	Kilang Sawit FGVPI Tersang		Not Certified	2019		2026
Kompleks Chini 2	Malaysia	Kilang Sawit FGVPI Chini 2		Not Certified	2020		2026
Kompleks Panching	Malaysia	Kilang Sawit FGVPI Panching		Not Certified	2020		2026
Kompleks Kemahang	Malaysia	Kilang Sawit FGVPI Kemahang		Not Certified	2020		2026
Kompleks Mempaga	Malaysia	Kilang Sawit FGVPI Mempaga		Not Certified	2020		2026
Kompleks Sg. Tengi	Malaysia	Kilang Sawit FGVPI Sg. Tengi		Not Certified	2020		2026
Kompleks Trolak	Malaysia	Kilang Sawit FGVPI Trolak		Not Certified	2020		2026
Kompleks Pasoh	Malaysia	Kilang Sawit FGVPI Pasoh		Not Certified	2020		2026
Kompleks Kahang	Malaysia	Kilang Sawit FGVPI Kahang		Not Certified	2020		2026
Kompleks Air Tawar	Malaysia	Kilang Sawit FGVPI Air Tawar		Not Certified	2020		2026
Kompleks Lok Heng	Malaysia	Kilang Sawit FGVPI Lok Heng		Not Certified	2020		2026
Kompleks Semenchu	Malaysia	Kilang Sawit FGVPI Semenchu		Not Certified	2020		2026
NORTHERN REGION	Malaysia	Ladang FGVPM Tawai 01	2,209.97	Not Certified	2021		2026
NORTHERN REGION	Malaysia	Ladang FGVPM Lawin	2,578.94	Not Certified	2021		2026
NORTHERN REGION	Malaysia	Ladang FGVAV Chuping	127.85	Not Certified	2021		2026
Kompleks Paloh	Malaysia	Ladang FGVPM Paloh	1,331.80	Certified	2023	2026	
PT Citra Niaga Perkasa	Indonesia	PT Citra Niaga Perkasa	14385.00	Not Certified	2021		Unit being Divested (Completed 20 November 2023)
PT Temilia Agro Abadi	Indonesia	PT Temilia Agro Abadi	8193.06	Not Certified	2021		Unit being Divested (Completed 20 November 2023)

12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	Applicable Based on the letter dated 26th April 2021, titled MILLS AND PLANTATIONS RATIONALIZATION PROGRAM UPDATES, FGV has carried out mills and plantations rationalization where 18 new estates are established. It was further identified that the update of the TBP that includes the changes in the letter, which was supposed to be completed by 2021, was halted due to the directive by the RSPO CP to sanction any new certification of FGV's uncertified management units. Due to this, the organization was not able to demonstrate that the changes in the time bound plan are acknowledged and approved by RSPO. As of 07/04/2025, the time bound plan listed below are the most updated TBP which was approved by RSPO. The TBP contains list of both certified and non-certified units, including independent mills as well. The TBP is currently listed for units under FGV.
Was the time bound plan submitted during the initial audit?	Yes All certified units are certified within the planned timeline. However, for uncertified units, as mentioned in section 2.1.5 below, these uncertified units are unable to be certified due to RSPO CP's decision to suspend FGV. Because of this, new certification cannot proceed during the suspension.

Does the time bound plan contain a current list of all estates and mills?	Yes
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	Yes
Are there any new acquisitions of land done by the certification unit since the last audit? If YES, is the time bound plan updated to indicate that the newly acquired land is to be certified within a three-year timeframe?	No
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	Yes
Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit? *Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.*	Progress of the time bound plan can be seen below. FGV have requested an extension on their time bound plan from RSPO, which was approved on the 20th March 2024. The reason for the delay of the uncertified units can be referred to below. There are also few supply bases from a certified unit that is planned to be certified. However, FGV currently cannot proceed with any initial certification due to the RSPO CP directives. In this case, the proposed year of all uncertified units under FGV These currently uncertified supply base is called “LADANG RASIONALISASI”. “Ladang Rasionalisasi” means FGV management is separating the estate into several divisions with different management unit.

Is there any revision made to the time bound plan? If YES, has the revised time bound plan been reviewed by the CB? *Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified.*The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).	Yes, there was a revision of the time bound plan for FGV. The revised time bound has been approved by RSPO on the 20th March 2024. The revision of the time bound plan is mostly on the uncertified unit proposed certified timeline. The certification delay of the uncertified unit is as follows: It is also important to note that FGV will continuously conduct an annual TBP approval from RSPO. This is due to prolonged suspension on FGV's new certification process, imposed by the RSPO CP's directives. Hence why FGV are not able to proceed with initial certification for all its uncertified units.
Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	YES, #Minor NCR RAR 01 2025 has been raised. There were lapses in the implementation of the Time-Bound Plan (TBP) approved by the RSPO on 20/03/2024. The plan outlines the revision of the TBP to transition the uncertified management unit to certified status in the proposed year 2024
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	No

13. Requirements for Uncertified Management Units

<table>
<tr><th>Requirement</th><th>Findings/Compliance</th></tr>
<tr><td>Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010?

If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)?

Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB</td><td>No primary forest replacement. The conversion has undergone NPP process as below. Recent NPP submissions are:

1) Tawai 01 and Tawai 02. May 2019. Status: The second resubmission resulted in satisfactory, date final published on 20 January 2020 https://hcvnetwork.org/reports/hcv-ladang-tawai-1and-ladang-tawai-2-fgvp-malaysia/

2) FGVPM Tembangau 05, FGVPM Chegar Perah 02, FGVPM Selendang 03, FGVPM Bukit Sagu 08. January 2019. Status: First resubmission Satisfactory https://hcvnetwork.org/reports/hcv-chegar-perah02estate-bukit-sagu-08-estate-tembangau-05estateselendang-03-estate-malaysia/

3) Asian Plantation Limited. Mar 2016. Status: Satisfactory. https://hcvnetwork.org/reports/feldaglobal-venture-miridivision-sarawak-state-malaysia/

There are 12 uncertified estates that is bordering forest reserve. HCV assessment has been conducted with dates as follows:
<table>
<tr><th>No</th><th>Estate Name</th><th>HCV conducted date</th></tr>
<tr><td>1</td><td>FGVPM Aring 10</td><td>25 April 2017</td></tr>
<tr><td>2</td><td>FGVPM Aring 11</td><td>25 April 2017</td></tr>
<tr><td>3</td><td>APL</td><td>Feb - March 2015</td></tr>
<tr><td>4</td><td>Yapidmas</td><td>25 April 2017</td></tr>
</table>
</td></tr>
</table>

	<table><tr><td>5</td><td>PUP</td><td>August 2015</td></tr><tr><td>6</td><td>FGVPM Setiu 01</td><td>25 April 2017</td></tr><tr><td>7</td><td>FGVPM Setiu 02</td><td>25 April 2017</td></tr><tr><td>8</td><td>FGVPM Rantau Abang 02</td><td>Mei 2017</td></tr><tr><td>9</td><td>FGV Complex Sahabat</td><td>August 2015</td></tr><tr><td>10</td><td>FGVPM Kalabakan</td><td>August 2015</td></tr><tr><td>11</td><td>FGVPM Bera Selatan 05</td><td>Dec 2022</td></tr><tr><td>12</td><td>FGVPM Bera Selatan 06</td><td>Dec 2022</td></tr></table> Internal assessment was reviewed on the status finding, corrective action plan and prevention plan.
Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been 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, but it is being resolved through the agreed process. All report resolve will be updated in https://www.fgvholdings.com/sustainability/reportsupdates/ FGVPM Tenggaroh 12 and Rantau Abang 02 have submitted the document (Self Declaration, Area Statement and Chronology) to RSPO dated 10 Feb 2020 and will provide the land compensation plan once approved by RSPO. Status currently still in progress between RSPO and FGV.

Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.	There is a complaint by Chain Research Reaction of FGV clearing peat forest in PT CNP and PT TAA. FGV has briefed RSPO on the issue and it has been registered in the RSPO Complaints panel. https://askrspo.force.com/Complaint/s/case/50090000028ErzMAAS/detail There are land disputes at Baiduri Ayu Complex. The dispute has resolve through a mutually agreed process with Suku Dusun Begahak dated 9th April 2015 as the link below. https://www.rspo.org/acop/2015/felda/ii.09.04.15-perjumpaan-bersama-suku-kaumbegahak.pdf FGV conducted an annually internal assessment on land issues as an integrated audit. Doc No for Interna Audit SOP: No. SOP: FGV/GSD-SCCD/SOP/04 version 0.0 effective date 03 SEP 2020 and also the procedure for land conflict (SOP Pengenalpastian Dan Penyelesaian Pertikaian Tanah Serta Penentuan Pampasan). Sample internal assessment was reviewed on the status finding, corrective action plan and prevention plan. In terms of land conflict, there are no land conflict faced by FGV since all land under FGV are leased by Felda, which was allocated by the state government.
Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2? *Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	Yes, but already resolved through a mutually agreed process. All report resolve will be updated in https://www.fgvholdings.com/sustainability/reportsupdates/ Previous issues that have settled is the WSJ article by Syed Zain Al – Mahmood regarding breached labour conditions https://askrspo.force.com/Complaint/s/case/50090000028Es0aAAC/detail (status: Case Closed) https://www.fgvholdings.com/wpcontent/uploads/2020/02/Letter-from-FGV-GCEOto-Business-Partners-FGVs-Response-Letter-from- Complaints-Panel-of-RSPO.pdf and the action plan to enhance labour practices

	https://www.fgvholdings.com/wp- content/uploads/2020/03/Background-andSummary-of-FGV-Action-Plan-2020.pdf FGV is also currently undergoing verification audit by ELEVATE to rectify the WRO issues, which is also the condition to lift the suspension from the RSPO CP directives. FGV has also established the FGV Whistleblowing Policy 8.0 policy number FGV/GGD/POL/001, which reports can be made via E-Alert and Hotline Call.
Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1? *Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	Yes, and it is being addressed through measures consistent with the requirement of RSPO P&C Criterion 2.1 FGV conducts assessment on an annual basis on the compliance of legal requirements for non-certified unit. All the issue has been followed up by Head Quarters as mentioned in SOP Audit Dalaman. Sample internal assessment was reviewed on the status finding, corrective action plan and prevention plan
Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?*Note:* *1. This would necessitate evidence of the self-assessment for each requirement.* *2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.*	Yes. The Group Sustainability Department has conducted internal audits of the uncertified units and updated the compliance status of uncertified management unit. The samples for last internal audit were conducted as per above indicator. There is no replacement of primary forest or HCV Area and no new planting after 01/01/2010. The Head of Sustainability has concluded in the uncertified unit compliance report that there is no land disputes and legal compliance is monitored during the internal audit as the positive assurance.

Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?	Invitation to comment on CU has been carried out on website and email November 1, 2024, to all relevant stakeholders i.e., GOV agencies (JTK, land department, etc)
Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances? *Note: (e.g. relevant complaints, labour disputes, land conflicts)*	Yes, all issues have been managed accordingly i.e., court case and LUCA
Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?	No

14. Audit Conclusion & Recommendation

Audit finding	
☐	No nonconformity recorded.
☒	Minor nonconformity recorded. A corrective action plan has been accepted. Verification of the nonconformity(ies) to be carried out in the next audit.
☒	Major nonconformity recorded. Evidence of implementation of the corrective actions have been accepted by the audit team. The nonconformity(ies) have been satisfactorily closed out.
Recommendation	
☐	Certification (Initial Certification)
☐	Continue certification (Annual Surveillance Audit)
☒	Renewal for certification (Recertification)
☐	Not recommended for certification. Reason: (*Please provide the reason/ justification)*

15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

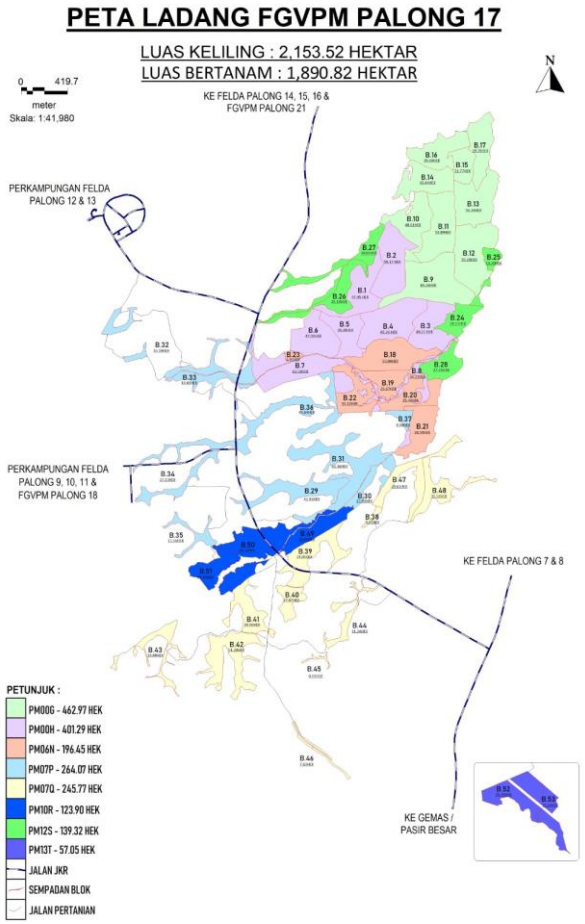
Signing by the Management Unit
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader.

Acknowledged by:		
Name	NOROLSAIFUL HAZRI BIN HAMID	
Position	Head, Compliance Monitoring Sustainability Compliance & Certification	
Date	29 MAY 2025	Signature

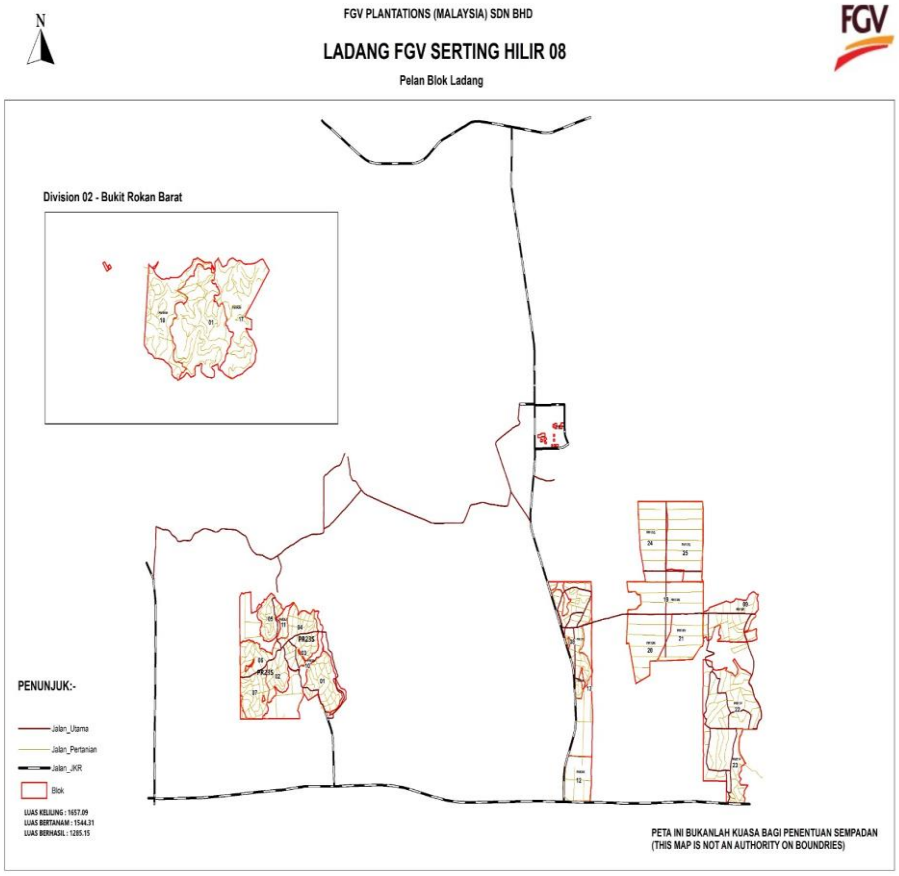
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		 Signature
Name	ROZAIMEE BIN AB RAHMAN	
Position	Lead Auditor	
Date	23/4/2025	

Signing by the Certification Decision Maker		
I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.		
Acknowledged by:		 Signature
Name	Kamini Sooriamoorthy	
Position	Head	
Date	13/05/2025	

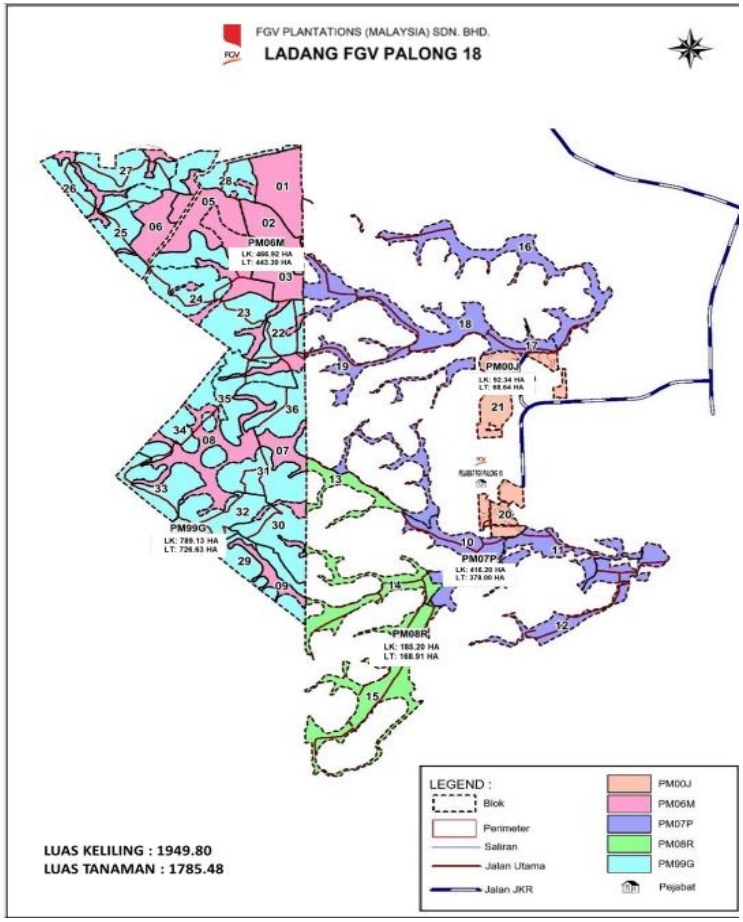
Appendix 1: Location Map Unit of Certification and Supply bases



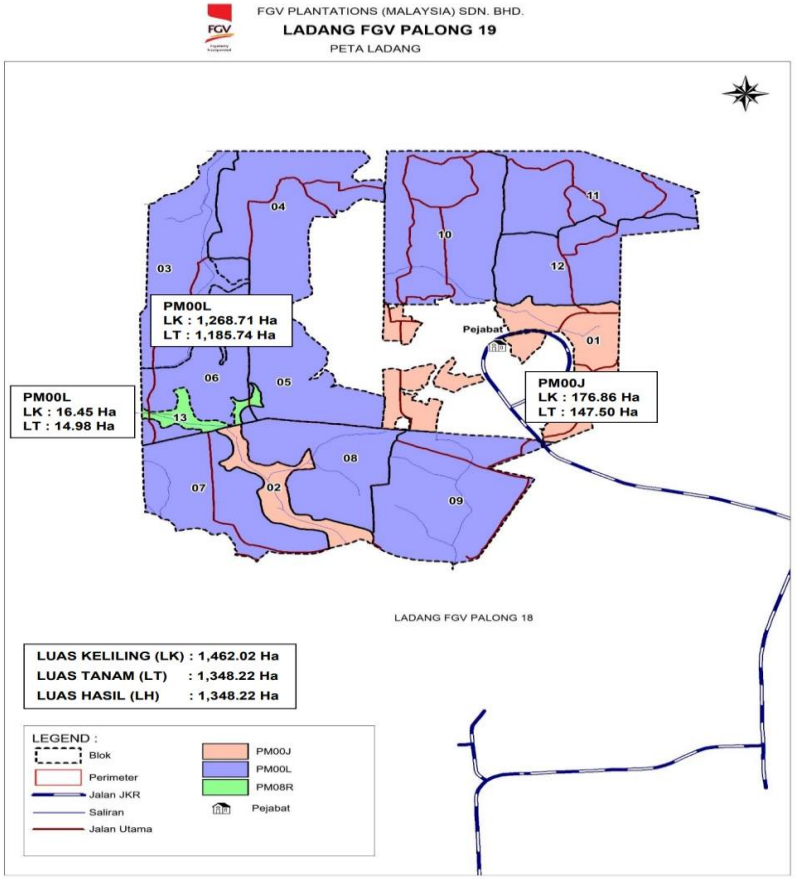
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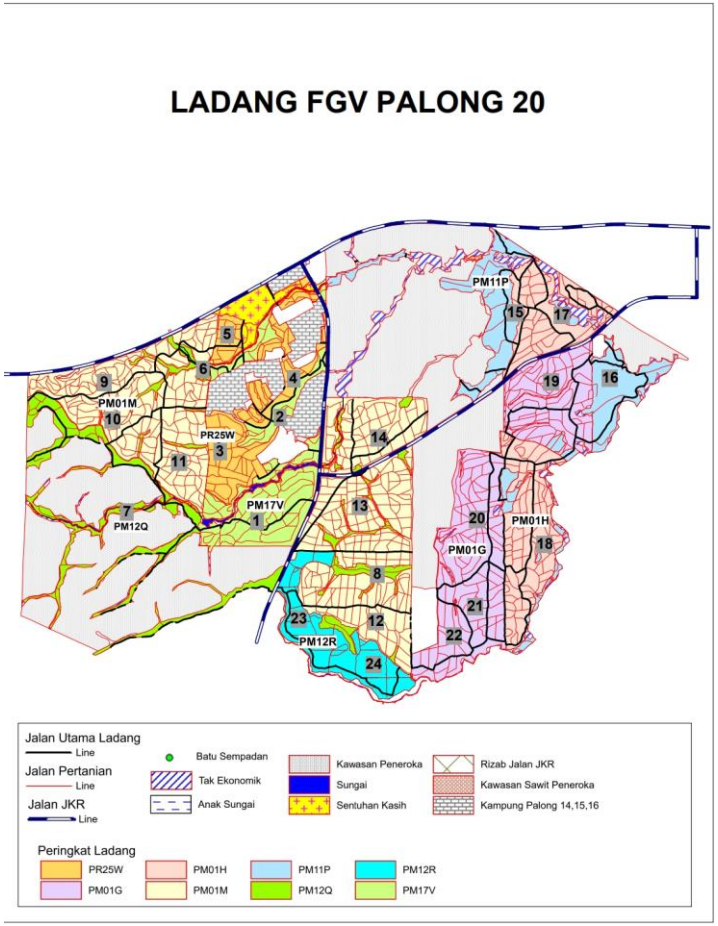
Serting Hilir 08



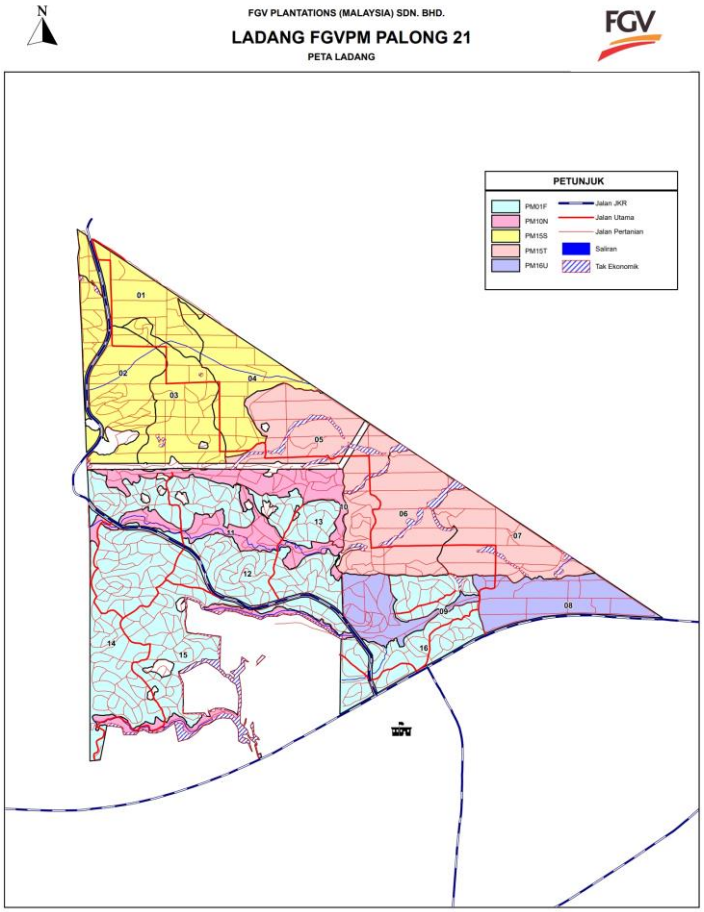
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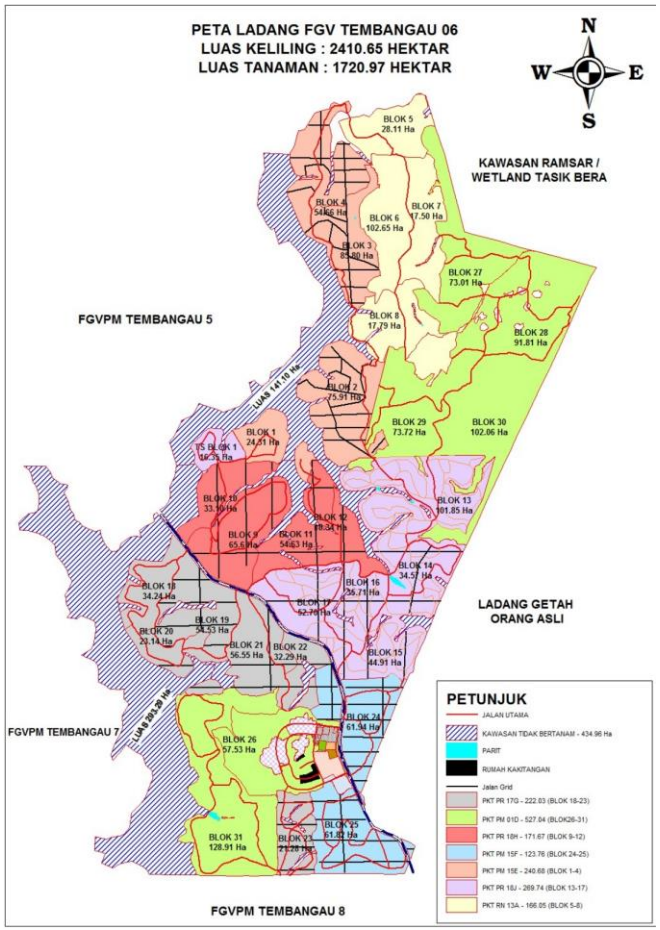
Palong 19



Palong 20



Palong 21



Tembangau 06

Appendix 2: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Unit of Certification (POM and its supply bases) in the period of 01/01/2023 until 31/12/2023 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

☒ Apply Full Version

☐ Exclude LUC Emissions

The summary of the Net GHG emitted in 2023 for FGV Serting POM and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	0.74
PK	0.74
PKO	0.00
PKE	0.00

Extraction	**tCO_2e/t product**
OER	20.65
KER	5.08

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	11440.92
OP Planted on Peat	0
Conservation (Forested)	0
Conservation (Non-Forested)	319.20
Total	**11440.92**

Production	t/year
FFB Processed	257,270.00
CPO Produced	53115.65

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	111343.71	0.75	0.00	0.00	0.00	0.00	111343.71
CO_2 Emission from Fertilizer	8238.97	0.06	0.00	0.00	0.00	0.00	8238.97
N_2O Emission	5388.78	0.04	0.00	0.00	0.00	0.00	5388.78
Fuel Consumption	1617.62	0.01	0.00	0.00	0.00	0.00	1617.62
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	000
Crop Sequestration	-105222.79	-0.71	0.00	0.00	0.00	0.00	-105222.79
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	00
Total	**21366.28**	**0.14**	0.00	0.00	**27083.41**	0.00	**48449.69**

**Note: Includes both estates and smallholders (delete whichever not applicable)*

3. Summary of Mill Emission and Credits

	tCO_2	tCO_2e/t FFB
Emission		
POME	0.00	0.00
Fuel Consumption	222.08	0.00
Grid Electricity Utilization	0.48	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	**222.56**	0.00

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Diverted to	0.00
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	100
Diverted to methane capture (Flaring)	0.00
Diverted to methane capture (electricity generation)	0.00