RSPO P&C CERTIFICATION AUDIT REPORT

(BUKIT KRETAM SDN. BHD.)

Audit Application Number:	PC25-003208
Assessment Type:	Annual Surveillance Audit 3
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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, 40700 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 28 September 2024 (accredited since 2014).
Phone Number (Accredited Office)	(603) 5544 6119
Websites	https://www.sirim-qas.com.my
Contact Person Name	Kamini 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	Bukit Kretam Sdn. Bhd.
Address of the Management Unit/s	Batu 13, KM 56 Jalan Jeroco, 90200 Kota Kinabatangan, Sabah.
Country	Malaysia
Websites	Not applicable
Description of the Management Unit	Bukit Kretam Sdn. Bhd. (BKSB) was originally established on 9th November 1981 under the name S.K. Low Sdn. Bhd. The company was renamed to its current name on 10th October 1985. The headquarters is located at Lot 23, MDLD 0718, Jalan Bahagia 1, Taman Bahagia, 91100 Lahad Datu, Sabah. BKSB began its oil palm development with first-generation planting in 1998, which was completed by 2006. The estate is situated in Mukim Sungai Merah, Kinabatangan, and consists of 17 land titles with a total certified area of 1,375.72 hectares. The area is accessible via the government-maintained Jeroco Road. BKSB is surrounded by neighboring estates such as IOI Plantations (Unico 3 Estate), Yeoh Eng Chong (smallholder), Yeoh Eng Cheang Company Sdn. Bhd., Kulamba Wildlife Forest Reserve, and Kg. Sri Ganda. The estate is managed by the Estate Manager, Mansor Hj. Salaman, with support from the Assistant Manager, Zekri Ambo Sakka. The total workforce comprises 65 employees, including 16 administrative staff and 49 field workers. All Fresh Fruit Bunches (FFB) produced by BKSB are delivered to Jeroco 2 Palm Oil Mill for processing. Currently, BKSB holds certification under the RSPO and MSPO Principles & Criteria (P&C) and does not possess any additional management system certifications.
Management Representative Name	Helmy Arizal Bin Hussin
Management Representative Designation	Asst Manager Internal Audit & RSPO
Management Representative Email	helmyarizal.hussin@yahoo.com.my

2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0292-20-000-00
Name of RSPO Member	Bukit Kretam Sdn. Bhd.
Member Since	20 February 2020

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00134
prisma Document Reference Number	*(N/A until June 2025)*
prisma Trading Account ID	TA25-016953
Scope of Certification	Production of Sustainable Fresh Fruit Bunches
Supply Chain Model	☒ Identity Preserved (IP) ☐ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ RSPO 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:	19 July 2022 (Date of first RSPO certification)
Effective Date of Certificate:	19 July 2022
Expiry Date of Certificate:	18 July 2027
Name of Peer Reviewer	Only for the case of IC or RC

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**
Jeroco 2 POM	MU25-016393	Off KM 50, Jalan Jeroco, 91109 Lahad Datu, Sabah, Malaysia.	30 MT/hour	5° 25' 52.002" N	118° 25' 02.005" E
Remarks: Bukit Kretam Sdn Bhd (BKSB) is an outgrower. All the Fresh Fruit Bunches (FFB) from BKSB were sent to Jeroco 2 POM.					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
Bukit Kretam Sdn. Bhd.	SB25-003818	Batu 13, KM 56 Jalan Jeroco, 90200 Kota Kinabatangan, Sabah.	Independent Outgrower	5° 28' 55.61" N	118° 35' 36.18" 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
Bukit Kretam Sdn. Bhd.	1,375.72	1,288.59	0.00	0.00	6.20	0.00	0.00	0.00	80.93
TOTAL	**1,375.72**	**1,288.59**	**0.00**	**0.00**	**6.20**	**0.00**	**0.00**	**0.00**	**80.93**
Remarks: Not applicable									

3.2. Age Profile of the Management Unit

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		
Bukit Kretam Sdn. Bhd.	162.78	0.00	0.00	1125.81	1125.81	1288.59
TOTAL (ha)	**162.78**	0.00	0.00	**1125.81**	**1125.81**	**1288.59**
Remarks: Not applicable						

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.

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

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2025	2026	2027	2028	2029	
Bukit Kretam Sdn. Bhd.	411.20	149.97	19.08	0.00	0.00	580.25
TOTAL (ha)	**411.20**	**149.97**	**19.08**	**0.00**	**0.00**	**580.25**

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

3.4. Name FFB Supplier Supplying FFB to the Mill (Certified FFB)

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) *During the current license period*
		Latitude	**Longitude**	
	Own supply bases	i.e. XX. XXXXX	i.e. XXX. XXXXX	
Rows (including dropdown) can be added as necessary	choose an item	i.e. XX. XXXXX	i.e. XXX. XXXXX	
			TOTAL	

3.5 Name FFB Supplier Supplying FFB to the Mill (Un-Certified FFB)

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) *During the current license period
		Latitude	Longitude	
	choose an item	i.e. XX. XXXXX	i.e. XXX. XXXXX	
Rows (including dropdown) can be added as necessary	choose an item			
			TOTAL	

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	19 July 2025
	End Date	18 July 2026
Projected Certified FFB Volume (MT)	21406.00	
Average Production Yield (MT/ Ha)	19.01	
Projected CSPO Certified Volume (MT)	Identity Preserved	4388.20
	Mass Balance	0.00
Projected CSPK Certified Volume (MT)	Identity Preserved	963.27
	Mass Balance	0.00
Oil Extraction Rate (OER) (%)	20.50	
Kernel Extraction Rate (KER) (%)	4.50	

3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	**Jeroco 2 POM**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	19 Oct 2023	Start Date	19 Oct 2024
	End Date	18 Oct 2024	End Date	18 July 2025
Actual Production Period Reported	From	19 Oct 2023	From	19 Oct 2024
	To	18 Oct 2024	To	23 May 2025
Projected FFB Certified Volume (MT)		25,350.00		23,950.00
Actual production of FFB (MT)		19,084.25		15,845.40
Projected CSPO Certified Volume (MT)		5,196.75		4,909.75
Actual CSPO Production Volume (MT)		3,912.27		3,248.31
Actual CSPO Volume Sold as RSPO Certified (MT)		3,912.27		3,248.31
Actual CSPO Volume Sold as Conventional (MT)		0.00		0.00
Actual CSPO Volume Sold under Other Scheme (MT)		0.00		0.00
Total Actual CSPO Volume Sold (MT)		3,912.27		3,248.31
Actual CSPO credits sold (where applicable)		0.00		0.00
Projected CSPK Certified Volume (MT)		1,140.75		713.04
Actual CSPK Production Volume (MT)		858.79		713.04
Actual CSPK Volume Sold as RSPO Certified (MT)		858.79		713.04
Actual CSPK Volume Sold as Conventional (MT)		0.00		0.00
Actual CSPK Volume Sold under Other Scheme (MT)		0.00		0.00

3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill				
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	DD Mmm YYYY
	To	DD Mmm YYYY	To	DD Mmm YYYY
Projected FFB Certified Volume (MT)				
Actual production of FFB (MT)				
Projected CSPO Certified Volume (MT)				
Actual CSPO Production Volume (MT)				
Actual CSPO Volume Sold as RSPO Certified (MT)				
Actual CSPO Volume Sold as Conventional (MT)				
Actual CSPO Volume Sold under Other Scheme (MT)				
Total Actual CSPO Volume Sold (MT)				
Actual CSPO credits sold (where applicable) (MT)				
Projected CSPK Certified Volume (MT)				
Actual CSPK Production (MT)				
Actual CSPK Volume Sold as RSPO Certified (MT)				
Actual CSPK Volume Sold as Conventional (MT)				
Actual CSPK Volume Sold under Other Scheme (MT)				
Total Actual CSPK Volume Sold (MT)				

4. Audit Programme

4.1. Audit Methodology

The audit covered the independent out growers. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document, Nov 2020. The one supply base covered during the audit is Bukit Kretam Sdn. Bhd. The audit included an on-site audit to the estate to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, local communities, suppliers or contractors and other relevant stakeholders were also conducted during the audit.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Dzulfiqar Azmi	Lead Auditor	ASI1GIVNPH
Mohd Zulfakar Kamaruzaman	Auditor	ASI17IDGG4
Selvasingam T. Kandiah	Auditor	ASI1UB4X4D

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
19 May 2025 (Monday)	09.00 am - 05.00 pm	ASI1GIVNPH (DA) ASI17IDGG4 (MZK) ASI1UB4X4D (STK)	Bukit Kretam Sdn. Bhd.	Opening Meeting for Bukit Kretam Sdn. Bhd. Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader. Briefing on the organization background and implementation of RSPO at CU (including actions taken to address previous audit findings) by company Management Representative. Overview of current activities of the group members by audit team & logistics discussion to the sites to be visited. ASI1GIVNPH (DA) ▪ Review of members' profiles & key management documents (exiting and new members). Extension of scope & new members – liability disclosure, group members agreement and declaration. ▪ Internal Control System (ICS) requirements ▪ Trading and claims ▪ Site inspection at manual weeding at replanting field Block E4 ▪ Site inspection at scheduled wastes store, chemical stores, landfill, genset room, WTP, workshop ▪ Site inspection at workers quarters. ▪ Interview with general workers, tractor drivers, backhoe driver, facilities operators from Local, Indonesian, Philippine nationalities. ▪ Interview with workers representative, gender committee ▪ Interview with Hospital Assistant, Humana teachers and creche ayah workers
20 May 2025 (Tuesday)	09.00 am - 05.00 pm	ASI1GIVNPH (DA) ASI17IDGG4 (MZK) ASI1UB4X4D (STK)	Bukit Kretam Sdn. Bhd.	

				ASI1UB4X4D (STK) ▪ Site inspection at harvesting operations at Block H4, circle spraying at Block C4. ▪ Interview with harvesters and general workers from Local, Indonesian nationalities. ASI17IDGG4 (MZK) ▪ Site inspection at the HCV area (forest reserve) at Block H5 and the boundary area at Block E3, H1. ▪ Interview with external stakeholders' consultations i.e. representative from Kg. Sri Ganda, IOI Unico 3 Estate, Jeroco 2 POM. ▪ Interview with supplier and contractors.
21 May 2025 (Wednesday)	09.00 am - 05.00 pm	ASI1GIVNPH (DA) ASI17IDGG4 (MZK) ASI1UB4X4D (STK)	Bukit Kretam Sdn. Bhd.	ASI1UB4X4D (STK) ▪ Documents review related to safety aspect such as safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, etc. ▪ Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc. ASI1GIVNPH (DA) ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc. ▪ Documents review related to social aspect such as social impact assessment & management plan, workers files and pay condition, complaint and grievances files, housing inspection records, etc. ASI17IDGG4 (MZK) ▪ Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local

				sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan.
22 May 2025 (Thursday)	09.00 am - 05.00 pm	ASI1GIVNPH (DA) ASI17IDGG4 (MZK) ASI1UB4X4D (STK)	Bukit Kretam Sdn. Bhd.	Continue the assessment and verification of outstanding issues to ensure full compliance. The auditor will clearly communicate to the auditee the required documents, records, and any corrective actions needed.
23 May 2025 (Friday)	09.00 am - 05.00 pm	ASI1GIVNPH (DA) ASI17IDGG4 (MZK) ASI1UB4X4D (STK)	Bukit Kretam Sdn. Bhd.	Closing Meeting. Discussion and acceptance on assessment findings with Management Representative and visited site Plantation / Scheme Manager.

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 on initial audit plan e.g. change of lead auditor, change location.

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result $x = (\sqrt{y}) \times (z)$	Total Sampled
Mill		N/A	N/A	All mills shall be audited.
Own/Managed Estates		Choose an item		
Scheme Smallholder		Choose an item		
Scheme Outgrower		Choose an item		
Independent Outgrower	1	Low Risk	1.2	1

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
	2023	**2024**	**2025**	**20xx**	**20xx**
Bukit Kretam Sdn. Bhd,	☒	☒	☒	☐	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Dzulfiqar Azmi (DA)		
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;	Had more than 5 years in the palm oil sector, health and safety, environmental management and social human right management.	
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 and RSPO ISH standard and completed evaluation and qualified as lead auditor RSPO since 2020.	
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 refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor in 2023.	
Audit Team Members: **Mohd Zulfakar Kamaruzaman (MZK)** **Selvasingam T. Kandiah (STK)**		
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;	ASI1GIVNPH (DA)	Holds a B.SC. (Hons) in Plantation Technology and Management from Mara Technological University (UiTM).
	ASI1UB4X4D (STK)	Holds a B.Sc. (Hons) of Agriculture University of Agricultural Sciences, Hebbal, Bangalore, India.
	ASI17IDGG (MZK)	Hold B. Sc. Forestry from University Putra Malaysia
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	ASI1GIVNPH (DA)	He had more than 7 years of working experience in the oil palm operation and experience in social auditing since 2017.
	ASI1UB4X4D (STK)	He had more than 29 years of working experience in plantation management covering cocoa, rubber and oil palm.
	ASI17IDGG (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
Successfully completed an RSPO endorsed P&C lead auditor course	ASI1GIVNPH (DA)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.
	ASI1UB4X4D (STK)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.

	ASI17IDGG (MZK)	Completed RSPO endorsed P&C lead auditor course in 2015 by Wild Asia.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	ASI1GIVNPH (DA)	Successfully attended Lead Auditor Integrated Management System (IMS) by Exemplar Global in 2018.
	ASI1UB4X4D (STK)	Successfully attended Integrated Management System Lead Auditor by Sirim in 2017.
	ASI17IDGG (MZK)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
Demonstrable understanding of the latest version of RSPO Certification Systems	ASI1GIVNPH (DA)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI1UB4X4D (STK)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI17IDGG (MZK)	Capable of demonstrating knowledge and application of the latest version of the 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	ASI1GIVNPH (DA)	This has not been audited and is deemed not applicable.
	ASI1UB4X4D (STK)	This has not been audited and is deemed not applicable.
	ASI17IDGG (MZK)	This has not been audited and is deemed not applicable.
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.	ASI1UB4X4D (STK)	Had completed and pass evaluation of RSPO auditor since 2018.
	ASI17IDGG (MZK)	Had completed and pass evaluation of RSPO lead auditor since 2015.
Knowledgeable and experience of the local/regional laws	ASI1GIVNPH (DA)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI1UB4X4D (STK)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI17IDGG (MZK)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	ASI1GIVNPH (DA)	He has over 5 years of working experience in oil palm operations.
	ASI1UB4X4D (STK)	He had more than 29 years of working experience in plantation management covering cocoa, rubber and oil palm.
	ASI17IDGG (MZK)	He has over 5 years of working experience in oil palm operations.
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;	ASI1GIVNPH (DA)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
	ASI1UB4X4D (STK)	He had more than 29 years of working experience in plantation management covering cocoa, rubber and oil palm.
	ASI17IDGG (MZK)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.

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;	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI1UB4X4D (STK)	He attended SA 8000 training in 2018 and SMETA Requirements Training in 2021. She has over 29 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI17IDGG (MZK)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
Experience in handling of land rights, gender and indigenous peoples' issues;	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, handling of land rights, gender and indigenous peoples' issues.
	ASI1UB4X4D (STK)	He attended SA 8000 training in 2018 and SMETA Requirements Training in 2021. She has over 29 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI17IDGG (MZK)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, handling of land rights, gender and indigenous peoples' issues.
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;	ASI1GIVNPH (DA)	He has experience auditing the ISO 14001 Environmental Management Systems standard since 2019.
	ASI1UB4X4D (STK)	This criterion and indicator have not been audited.
	ASI17IDGG (MZK)	He holds a B.Sc. in Forestry from Universiti Putra Malaysia and has extensive experience in auditing High Conservation Value (HCV) and High Carbon Stock (HCS) assessments, as well as organic agriculture practices.
Fluent in one of the main national languages	ASI1GIVNPH (DA)	He is fluent in both Bahasa Malaysia and English.
	ASI1UB4X4D (STK)	He is fluent in both Bahasa Malaysia and English.
	ASI17IDGG (MZK)	He is fluent in both Bahasa Malaysia 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.	ASI1GIVNPH (DA)	This criterion and indicator have not been audited.
	ASI1UB4X4D (STK)	This criterion and indicator have not been audited.
	ASI17IDGG (MZK)	He completed the RSPO Supply Chain Auditor training course in 2016 and has been auditing supply chains since then.

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);		Bukit Kretam Sdn. Bhd. shares relevant environmental, social, and legal information publicly and engages stakeholders through regular meetings for transparent decision-making.	☒ 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.		Bukit Kretam Sdn. Bhd. implements a communication procedure to manage stakeholder engagement, with relevant information shared unless restricted by confidentiality or potential negative impact.	☒ 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.		No information requests have been received to date, but all potential requests are recorded in the Communication Record as required.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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.		BKSB has established and follows consultation and communication procedures for both internal and external stakeholders, with records properly maintained and shared through meetings, notices, and correspondence.	☒ 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.		BKSB maintains an updated stakeholder list, including communities, agencies, estates, suppliers, and workers' representatives, last revised on 02/05/2025.	☒ 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.		BKSB enforces a Code of Conduct and Business Ethics to ensure integrity in all operations, with no unethical cases reported to date.	☒ 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.		BKSB monitors ethical practices through internal audits and contract agreements that include commitments to prevent exploitation and uphold ethical business conduct.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		BKSB complies with all legal requirements through an updated Legal Register, valid licenses, risk assessments, and proper waste management, monitored by the Estate Manager.	☒ 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.		BKSB actively monitors legal updates through a designated officer and multiple sources to ensure ongoing compliance with all regulatory requirements.	☒ 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.		BKSB has maintained most legal boundaries; however, one area lacked clear demarcation, resulting in a Minor NCR issued for improvement.	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		BKSB maintains an updated list of contractors and suppliers, engaged mainly for ad hoc work, with no current labour-supplying contractors.	☒ 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.		BKSB ensures all third-party contracts include legal and ethical compliance clauses, supported by due diligence and verified documentation during audits.	☒ 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 young workers are employed, the contracts include a clause for their protection.		BKSB includes strict clauses in all contracts to prohibit child, forced, and trafficked labour, with supporting documents available to verify compliance.	☒ Conform ☐ 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		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ 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.		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ 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 ☐oped business case for Scheme Smallholders.		BKSB has a documented business plan projecting financial and operational viability through 2029, including forecasts for crop yield, costs, and profit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		BKSB has an ongoing replanting program from 2025 to 2027, covering a total of 579.55 hectares.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.3	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		BKSB held its latest management review on 03/05/2025, addressing key operational areas with no major issues raised, focusing on the upcoming RSPO audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement			
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 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		BKSB has implemented a continuous improvement plan addressing key social and environmental impacts, aligned with RSPO standards to enhance sustainability performance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)			
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 before the audit started. The auditor already verified and checked the data and figure given match with their database system.	☒ 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.		BKSB has adopted and updated various SOPs and manuals, covering all estate operations and social aspects, to ensure safe, compliant, and sustainable practices.	☒ 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.		BKSB ensures consistent procedure implementation through regular internal audits, agronomist visits, and advisor reviews, with corrective actions taken where needed.	☒ 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.		BKSB ensures consistent procedure implementation through audits, inspections, briefings, and record-keeping, led by the Estate Manager and supported by regular consultations and monitoring.	☒ 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 or new operation in BKSB. Environmental Impact Assessment (EIA) and Social Impact Assessment (SIA) were conducted internally considering activities associated to estate's 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		BKSB has conducted updated Social and Environmental Impact Assessments with stakeholder input, but a Minor NCR was issued due to gaps in the social monitoring plan, particularly on facilities' adequacy.	☐ Conform ☐ Major Nonconformity

	affected stakeholders.			☒ 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.		BKSB annually reviews and updates its Social and Environmental Management Plans through inclusive stakeholder consultations, addressing main social and environmental issues with clearly assigned responsibilities and documented feedback.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		BKSB has established transparent employment procedures ensuring fair recruitment, zero recruitment fees, and clear application processes, which are well understood by newly hired workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented and records are maintained.		BKSB ensures transparent and well-documented recruitment processes for both local and foreign workers, with all recruitment costs for foreign workers fully borne by the management and job	☒ Conform ☐ Major Nonconformity

			vacancies advertised locally when available.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		BKSB has conducted comprehensive risk assessments for 21 estate work activities, with the HIRARC Register updated in January 2025, leading to the satisfactory closure of a previous Major NCR.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		BKSB has established a comprehensive 2025 OHS Management Plan, supported by updated CHRA, medical surveillance, and noise risk assessments, ensuring compliance and protection of workers' health and safety across all operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		In December 2024, a formal training program for 2025 was established, ensuring all employees and contractors received job-relevant and RSPO P&C-related training covering supply chain, traceability, health and environmental risks, worker protection regulations, and best management practices.	☒ 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.		Training records were systematically maintained, documenting participants, trainers, and details of various programs conducted in 2025 covering safety, environmental management, RSPO/MSPO requirements, operational SOPs, worker welfare, and grievance mechanisms.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ 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.		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ 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.		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ 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 from its own and 3rd party certified supply base.		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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.		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ 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		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ 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 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.		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.6	Internal Audit (i) The mill shall have a written procedure		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not	☐ Conform

	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 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.		applicable.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ 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		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	(iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.			☒ Not Applicable (justification required)
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ 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		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations,			☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	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.		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ 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.		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ 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.		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	(iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. (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 c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)			
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ 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.		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ 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 conventional, or in case of		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	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.		This certification unit is a medium grower and does not include a palm oil mill within its scope. As such, this indicator is not applicable.	☐ 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.		BKSB has implemented and communicated its Human Rights and Sustainable Agriculture Policies, including a prohibition on retaliation against Human Rights Defenders, to employees, contractors, and external stakeholders, with understanding confirmed through interviews and consultations.	☒ 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		At the time of audit, it was confirmed that BKSB had no records of instigating violence or using any form of harassment, including mercenaries or paramilitaries, in its operations.	☒ Conform

	paramilitaries in their operations.			☐ 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.		BKSB has established grievance procedures for internal and external stakeholders, including a whistleblower mechanism to protect complainants, and has provided relevant training to workers and external stakeholders in 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		Interviews with neighboring village representatives, school personnel, and contractors confirmed that BKSB's complaint and grievance resolution procedures are well understood, having been explained and reinforced through meetings and training sessions for workers and external stakeholders in February and April 2025.	☒ 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.		BKSB has established grievance procedures for internal and external stakeholders, including a whistleblower mechanism to protect complainants, with processes to keep parties informed of progress and outcomes, and has conducted briefings and training for workers (with translators for foreign workers) and external stakeholders in February and April 2025.	☒ 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.		BKSB's grievance resolution system, guided by documented procedures and supported by internal and external complaint records, provides employees and stakeholders with formal channels to lodge complaints, and includes options for independent advice, third-party mediation, and representation, with no external complaints recorded against the CU.	☒ 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.		BKSB engaged with its sole neighboring community (Kg Sri Ganda) and nearby school (SK Sri Ganda) through CSR initiatives such as providing a backhoe and soil for road repairs, hampers for the school's sports day and offered job opportunities to local residents, based on consultations with community and external stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		BKSB holds undisputed legal ownership of its estate land, verified through land titles and tenure history, and an audit in 2025 confirmed that nearby land clearing was conducted by an unrelated company (Tak Son Hoon Plantation), though a non-conformity was raised for the absence of clear boundary demarcation between the properties, with monitoring actions planned to maintain traceability and impartiality.	☒ 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		BKSB has legitimately owned its land since 9/9/1986, with no disputes or FPIC issues reported, as confirmed through document verification and interviews with local community leaders, neighboring estates, and relevant authorities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	decision 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).		BKSB's legitimate land ownership, verified through maps and land titles dating back to 9/9/1986, is well-documented and undisputed, with interviews confirming no land issues with villagers, local communities, or neighboring estates.	☒ 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..		This requirement in this indicator does not apply to BKSB.	☐ 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.		This requirement in this indicator does not apply to BKSB.	☐ 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.		This requirement in this indicator does not apply to BKSB.	☐ 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		The Social Impact Assessment and land titles confirm that no new plantings were established on local peoples' land, with BKSB holding legitimate ownership since 9 September 1986, and interviews with stakeholders verifying the absence of any land disputes.	☒ 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.		BKSB has legitimately owned its land since 9/9/1986, with documentation verified by the auditor, and stakeholder meeting records and interviews confirming no land disputes with villagers, local communities, or neighboring estates.	☒ 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 has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken.		BKSB's land, legitimately owned since 9/9/1986 and supported by verified documentation, has no recorded disputes, as confirmed through stakeholder meeting records and interviews with local community leaders, neighboring estates, and relevant authorities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.		BKSB's land, legitimately owned since 9/9/1986 and supported by verified documentation, has no recorded disputes, as confirmed through stakeholder meeting records and interviews with local community leaders, neighboring estates, and relevant authorities.	☒ 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 on their lands.		BKSB's land, legitimately owned since 9/9/1986 and supported by verified documentation, has no recorded disputes, as confirmed through stakeholder meeting records and interviews with local community leaders, neighboring estates, and relevant authorities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to		BKSB's land, legitimately owned since 9/9/1986 and supported by verified documentation, has no recorded disputes, as confirmed through stakeholder meeting records	☒ Conform

	the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		and interviews with local community leaders, neighboring estates, and relevant authorities.	☐ 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.		No new land has been acquired for plantations or mills since 15 November 2018, and current operations are confined to areas specified in the land titles.	☒ 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.		Not Applicable as this is MYNI.	☒ 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.		BKSB's SOP on Land Dispute Management outlines the process for identifying legal, customary, or user rights and ensuring fair compensation through involvement of estate management, the Land Office, NGOs, and affected parties, with no land or user rights issues reported at the time of audit.	☒ 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.		BKSB's grievance and land dispute procedures establish fair and gender-equal compensation processes, though no related issues or cases were identified during consultations with local communities and external stakeholders.	☒ 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 and women to hold land titles for small holdings.		Not applicable since BKSB CU is considered as a Small Grower (support small holder program by Hap Seng Plantation).	☒ Conform ☐ 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.		At the time of audit, there was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties at BKSB CU.	☒ 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.		BKSB's SOP on Land Dispute Management outlines the process for identifying legal, customary, or user rights and ensuring fair compensation through involvement of relevant parties, with no negotiated agreements, compensation, or payments recorded at the time of audit.	☒ 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.		BKSB has legitimately owned its land since 9/9/1986, with documentation verified by the auditor, and interviews with community leaders, neighboring estates, and relevant authorities confirming no compensation issues or land disputes.	☒ 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.		BKSB's land, legitimately owned since 9/9/1986 and supported by verified documentation, has no recorded disputes, as confirmed through stakeholder meeting records and interviews with local community leaders, neighboring estates, and relevant authorities.	☒ 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.		BKSB has held legitimate land ownership since 9/9/1986, with records properly maintained, and verification through stakeholder meetings and interviews confirmed that there are no land disputes with local communities, neighboring estates, or authorities.	☒ 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.		BKSB has legitimately owned its land since 9/9/1986, with documentation verified by the auditor, and stakeholder meeting records and interviews confirming no land disputes with villagers, local communities, or neighboring estates.	☒ 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).		BKSB has legitimately owned its land since 9/9/1986, with documentation verified by the auditor, and stakeholder meeting records and interviews confirming no land disputes with villagers, local communities, or neighboring estates.	☒ 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).		No land conflicts or disputes were identified at BKSB, as confirmed through stakeholder meeting records and interviews with community leaders, neighboring estates, and relevant authorities.	☒ 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.		Not applicable, as this assessment covers a single-unit certification for a small grower with no mill and no smallholders among BKSB's stakeholders.	☐ 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.		Not applicable, as this assessment covers a single-unit certification for a small grower with no mill and no smallholders among BKSB's stakeholders.	☐ 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.		Not applicable, as this assessment covers a single-unit certification for a small grower with no mill and no smallholders among BKSB's stakeholders.	☐ 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.		Not applicable, as this assessment covers a single-unit certification for a small grower with no mill and no smallholders among BKSB's stakeholders.	☐ 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.		Not applicable, as this assessment covers a single-unit certification for a small grower with no mill and no smallholders among BKSB's stakeholders.	☐ 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.		Not applicable, as this assessment covers a single-unit certification for a small grower with no mill and no smallholders among BKSB's stakeholders.	☐ 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).		Not applicable, as this assessment covers a single-unit certification for a small grower with no mill and no smallholders among BKSB's stakeholders.	☐ 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.		Not applicable, as this assessment covers a single-unit certification for a small grower with no mill and no smallholders among BKSB's stakeholders.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
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.		Not applicable, as this assessment covers a single-unit certification for a small grower with no mill and no smallholders among BKSB's 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.		Bukit Kretam Estate was from initiative Hap Seng Plantation to support smallholder program to get certified with RSPO. There are no smallholders as BKSB's stakeholder.	☐ 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.		Bukit Kretam Estate was from initiative Hap Seng Plantation to support smallholder program to get certified with RSPO. There are no smallholders as BKSB's stakeholder.	☐ 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..		Bukit Kretam Estate was from initiative Hap Seng Plantation to support smallholder program to get certified with RSPO. There are no smallholders as BKSB's stakeholder.	☐ 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.		Bukit Kretam Estate was from initiative Hap Seng Plantation to support smallholder program to get certified with RSPO. There are no smallholders as BKSB's stakeholder.	☐ 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.		Bukit Kretam Estate was from initiative Hap Seng Plantation to support smallholder program to get certified with RSPO. There are no smallholders as BKSB's stakeholder.	☐ 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.		BKSB has implemented a Sustainable Agriculture Policy promoting human rights, diversity, and equal opportunities, with effective communication and awareness among workers through briefings, inductions, and public displays.	☒ 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		BKSB practices non-discriminatory employment, with a diverse workforce and no evidence of recruitment fee charges or bias in overtime allocation, as confirmed through interviews and documentation review.	☒ 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		BKSB has established clear recruitment procedures and ensures equal treatment of all workers, with medical fitness assessments conducted solely to confirm suitability for work, not as a form of discrimination.	☒ 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		BKSB does not conduct pregnancy tests in a discriminatory manner, and female workers handling chemicals are reassigned to lighter duties during pregnancy in compliance with legal health screening requirements.	☒ 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		BKSB has an active Gender Committee with regular meetings addressing women-related matters and grievance procedures, with no reported cases of harassment, and a dedicated budget	☒ Conform

	issues of concern, as well as opportunities and improvements for women.		to support women's income-generating initiatives.	☐ 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		BKSB practices fair and non-discriminatory wage policies, providing equal pay for equal work regardless of nationality, with variations in wages based solely on task difficulty and skill requirements, as confirmed by interviews and payroll records.	☒ 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 languages and explained to them in language they understand.		BKSB ensures transparent wage practices through detailed monthly pay slips and employment contracts in languages understood by workers, with terms explained during induction and full compliance with the Minimum Wages Order 2024 and Sabah Labour Ordinance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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		BKSB provides comprehensive employment contracts and clear wage documentation aligned with its Decent Living Wage framework, though a Major NCR was raised due to non-compliance with the amended Sabah Labour Ordinance 2025, which now limits weekly working hours to 45.	☐ 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		BKSB has demonstrated full compliance with labour laws and wage regulations, with accurate timekeeping and transparent wage practices, leading to the satisfactory closure of the previously raised Major NCR.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		BKSB provides free and well-maintained workers' housing, treated water supply, free medical care, educational support through HUMANA, and has allocated budgets for infrastructure upgrades, reflecting its commitment to workers' welfare and living standards.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	reasonable time (5 years) is allowed to upgrade the infrastructure			
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		BKSB ensures workers have access to affordable and sufficient food through an on-site sundry shop, with regular price monitoring and confirmation from workers that prices are reasonable given the estate's remote location.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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		BKSB ensures provision of a decent living wage for all workers through a prevailing wage assessment, with average wages exceeding the Minimum Wage Order 2022 and inclusive of comprehensive benefits and welfare support.	☒ 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		BKSB employs only full-time, legally contracted workers for all core operations, with no part-time labour involved, leading to the satisfactory closure of the previously raised Minor NCR.	☒ 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		BKSB upholds freedom of association and collective bargaining through its publicly displayed policy and active Workers Representative Committee (JCC), with workers aware of their representatives and encouraged to voice concerns freely.	☒ 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		Although no official trade unions are present, BKSB facilitates worker representation through the Joint Consultative Committee (JCC), comprising both workers and management, with documented and verified meeting minutes from 15/04/2025.	☒ 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		Interviewed with the workers' representatives in BKSB confirmed that the management did not interfere with the formation of the association. All of them were elected freely by the workers via election.	☒ 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		BKSB has a formal child protection policy prohibiting child labour and ensuring compliance with legal age requirements, as outlined in its Sustainable Agriculture Policy and communicated to both internal and external stakeholders.	☒ 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		The records of employment documentation verified including the Employee Master Lists and sample personal particulars confirmed that minimum age requirements of above 18 years old met for all the workers employed in the estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		BKSB does not employ anyone below the age of 18, as verified through worker records, interviews, and field observations confirming full compliance with minimum age employment requirements.	☒ 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		BKSB actively promotes its Sustainable Agricultural and Child Labour Policies through public displays, worker briefings, stakeholder consultations, and mandatory policy pledges signed by all contractors, suppliers, and vendors to ensure widespread awareness and compliance.	☒ 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		BKSB has implemented and communicated its policy against sexual harassment and violence, with no reported or observed violations to date, as confirmed through interviews and regular briefings to workers and gender committee representatives.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		BKSB upholds workers' reproductive rights through a dedicated policy that ensures maternity protection, non-discriminatory practices, and informed decision-making, with effective communication and implementation confirmed through interviews with female workers.	☒ 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		BKSB conducts assessments for new mothers with support from the Gender Committee, addressing identified needs such as clinic visits, and provides adequate space and paid breaks for breastfeeding or expressing milk in a private and supportive environment.	☒ 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.		BKSB has an established Grievance Procedure that ensures confidentiality and protection for complainants, supported by a complaint panel and Human Rights Defender framework, with the process well-communicated and understood by workers and stakeholders.	☒ 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		BKSB has no evidence of forced labour, with all workers retaining control over their documents, not paying recruitment fees, free to resign without penalties, and receiving full wages without withholding, as confirmed through documentation, interviews, and observations.	☒ 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		BKSB has implemented a dedicated labour policy for foreign workers ensuring fair treatment, decent living conditions, no contract substitution, compliance with wage laws, and a three-month post-arrival orientation covering language, safety, and local regulations.	☒ 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		BKSB has established an active OSH Committee led by the Estate Manager, with delegated responsibilities and regular meetings addressing safety, health, environmental concerns, and housing, ensuring effective worker participation and continuous improvement in workplace conditions.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		BKSB has implemented a comprehensive Accident and Emergency Procedure under its SSOP, with established ERP teams, accessible first aid kits, regular training, and systematic tracking of incidents to ensure workplace safety and emergency preparedness.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.3 (C)	Workers use appropriate personal		BKSB ensures all workers receive appropriate PPE free of	☒ Conform

	protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		charge, with proper training, storage, and sanitation facilities in place, as confirmed through documentation, site observations, and worker interviews demonstrating strong awareness and compliance.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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		All local and foreign workers are provided with medical care and accident insurance, with regular clinic services and SOCSO contributions made in accordance with the Employees' Social Security Act 1969.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		Accident statistics were well-maintained and periodically reviewed, with six cases reported in 2024 and Form JKKP 8 submitted on time, reflecting 115,200 work hours and 8 lost workdays.	☒ 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.		An Integrated Pest Management (IPM) program was effectively implemented, with extensive planting of beneficial plants and no pest attacks recorded from January to December 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Species referenced in the Global Invasive Species Database and CABI.org are not used in BKSB. This was confirmed during site visit and also by Management.	☒ 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]		BKSB has fully complied with its Zero Burning Policy and reported no serious pest attacks, as confirmed through interviews with management, staff, and workers.	☒ 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 prioritised.		The justification for pesticide use is documented in the Agricultural Policy, ensuring targeted application with minimal impact on non-target species, while BKSB strictly prohibits paraquat use and allows Class 1 chemicals only under strict conditions and regulatory approval.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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.		BKSB maintained comprehensive records on pesticide usage, including active ingredients, LD50, application areas, quantities, and frequency, with usage strictly based on justified needs and documented in relevant registers and tracking sheets.	☒ 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.		BKSB minimized pesticide use in line with its IPM plan, applying chemicals only when necessary, with no evidence of prophylactic spraying, and promoted natural pest control through the planting of beneficial plants.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		At BKSB there is no evidence of prophylactic use of pesticides. This was also confirmed by management and workers.	☒ 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		Not applicable, as BKSB does not use Class 1A or 1B pesticides, as confirmed by the chemical register, site inspection, usage records, and interviews with management and workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	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 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.			☐ Not Applicable (justification required)
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.		Pesticides at BKSB were handled and applied by trained personnel in accordance with SDS guidelines, with proper storage, usage records, and safety measures in place, including compliance with relevant laws and regular training conducted on safe chemical handling.	☒ 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.		BKSB's chemical stores complied with the Occupational Safety and Health Act 1994 and Pesticides Act 1974, with proper storage, ventilation, access control, segregation of chemicals, availability of SDS, safety signage, and facilities for safe handling and wastewater reuse.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		During the site visit, BKSB demonstrated responsible handling of empty pesticide containers in accordance with relevant SOPs and guidelines, with containers triple rinsed, punctured, stored separately, and disposed of through licensed contractor Pentas Flora, with the latest disposal on 05/03/2025.	☒ 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.		Aerial spraying was not practiced by BKSB. There was no evidence to show that aerial spraying had been carried out. This was also confirmed by workers and management.	☒ 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.		All workers involved with pesticides underwent medical surveillance on 11/11/2024 by a registered OHD, with all 11 found fit for chemical handling, and one employee with high blood pressure placed under regular monitoring by BKSB management.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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		BKSB prohibits pregnant and breast-feeding women from handling pesticides in compliance with SSOP and OSH USECH Regulation 2000, with medical monitoring and	☒ Conform ☐ Major Nonconformity

	have medical restrictions and they are offered alternative equivalent work.		reassignment to non-hazardous duties, and no such cases were found during the audit.	☐ 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.		BKSB's waste management and disposal plan, updated on 30 January 2025 and guided by the EIA and Environmental Continuous Improvement Plan, ensures proper domestic waste handling with disposal at the estate's landfill, weekly monitoring, and no open burning practices.	☒ 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.		BKSB has established an SOP for scheduled waste disposal, covering all waste types, with proper handling of empty pesticide containers through triple rinsing, piercing, and storage before disposal via a DOE-licensed contractor, and domestic waste collected weekly for landfill disposal.	☒ 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.		Site visits confirmed no use of open burning for waste disposal at BKSB, with all domestic waste disposed of at the Block A7 landfill.	☒ 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.		BKSB maintained and improved soil fertility through guided annual fertilizer applications based on agronomic assessments, with practices aligned to SOPs to ensure optimal yields and minimal environmental impact.	☒ 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.		BKSB conducted periodic tissue and soil sampling to monitor nutrient status, with annual leaf analysis and soil analysis every five years forming the basis for fertilizer recommendations, supported by the latest assessments in October 2024 and December 2019 respectively.	☒ 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.		BKSB had a nutrient recycling strategy in place which included stacking pruned fronds in the respective fields to decompose and letting the pruned mass to decompose in the field.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		BKSB monitored its fertilizer application through detailed records such as manuring master plans and field cost books, with applications based on agronomist and planting advisor recommendations, and 2024–2025 records showing progressive implementation of the fertilization program.	☒ 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.		Based on the 2018 Soil Maps and field verification, no fragile or marginal soils were identified within BKSB, with confirmed soil series including Gumpal, Kinabatangan, Kretam, Rumidi, and Weston.	☒ 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.		According to the 2018 Slope Map and 2024 site observations, BKSB contains only small and scattered areas with slopes above 25°, with replanting areas confirmed to be hilly but below the threshold.	☒ 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.		Based on site visits during the audit, it was confirmed that there is no new planting at BKSB. Furthermore, on BKSB as per the Slope map dated 05/12/2018 prepared by Agronomy Department there is only small and scattered areas above 25°.	☒ 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.		BKSB implemented a management strategy for palm oil cultivation based on soil maps and surveys, with no fragile or marginal soils identified, as confirmed through agronomic assessments and field verification.	☒ 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.		As the soil maps prepared by the Agronomy Department confirm the absence of fragile soils in BKSB, the requirement on extensive planting on marginal and fragile soils is not applicable.	☒ 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		BKSB management continued to utilise soil surveys and topographic data, including soil and slope maps, to guide the planning of drainage, irrigation systems, roads, and other infrastructure.	☒ 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.		Not applicable. Based on soil map dated 04/12/2018, prepared by HSP Agronomy Department and site visit, there was no peat soil in the BKSB.	☐ 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).		Not applicable. Based on soil map dated 04/12/2018, prepared by HSP Agronomy Department and site visit, there was no peat soil in the BKSB.	☐ 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).		Not applicable. Based on soil map dated 04/12/2018, prepared by HSP Agronomy Department and site visit, there was no peat soil in the BKSB.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		Not applicable. Based on soil map dated 04/12/2018, prepared by HSP Agronomy Department and site visit, there was no peat soil in the BKSB.	☐ 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.		Not applicable. Based on soil map dated 04/12/2018, prepared by HSP Agronomy Department and site visit, there was no peat soil in the BKSB.	☐ 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 rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions		Not applicable. Based on soil map dated 04/12/2018, prepared by HSP Agronomy Department and site visit, there was no peat soil in the BKSB.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	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*		Not applicable. Based on soil map dated 04/12/2018, prepared by HSP Agronomy Department and site visit, there was no peat soil in the BKSB.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	(2018) and associated audit guidance.			☐ 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 Cultivation on Peat', version2 (2018) and associated audit guidance.		Not applicable. Based on soil map dated 04/12/2018, prepared by HSP Agronomy Department and site visit, there was no peat soil in the BKSB.	☐ 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: 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		BKSB's water management plan, dated 28 February 2025, covers the entire water usage cycle, including domestic and processing needs, wastewater management, and pollution prevention, with monitoring and contingency measures in place; stakeholder consultations, field visits, and laboratory analyses confirmed no restriction of community water access, compliance with treated water quality standards, and water quality within Class IIB of the NWQSM.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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).		BKSB continues to protect watercourses by maintaining and restoring riparian buffer zones along Sg. Intan and Sg. Pinang, with annual training programs conducted to enhance awareness of their protection.	☒ 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.		Not applicable, as this assessment covers a single-unit certification for a small grower with no mill.	☐ 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.		Not applicable, as this assessment covers a single-unit certification for a small grower with no mill.	☐ 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.		BKSB's Fossil Fuel Management Plan, reviewed on 30 January 2025, focuses on diesel usage for FFB transport, fertilizer application, genset operation, and worker transportation, with documented environmental impacts and mitigation measures, and monthly monitoring showing usage ratios of 16.22 L/MT in 2023, 13.717 L/MT in 2024, and 16.55 L/MT to date in 2025.	☒ 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 action plan to reduce greenhouse gases for 2024 was implemented and verified. The estate was monitored through the Palm GHG calculator and publicly reported via RSPO System.	☒ 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).		Verification through satellite imagery, estate maps, and site visits confirmed no new planting or land development at the estate, rendering the RSPO GHG Assessment Procedure for New Development 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 Environmental Impact Assessment and Pollution Prevention Plan was used to identify the GHG emissions. Some of the Greenhouse Gas emissions are through Land Conversation, Crop Sequestration, Fertiliser, N_2O from fertiliser, Fuel Consumption. Plans to reduce or minimize them are in place.	☒ 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.		The estate has strictly adhered to the Zero Burning Policy under Sustainable Agriculture Policy. During site inspection at replanting area 2024, there was no evidence that fire had been used for land preparation. This compliance was particularly evident during replanting activities, which were conducted using mechanical and environmentally friendly methods as observed during the assessment.	☒ 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.		Fire prevention and control measures are established in estate. The zero burning policy has been established and monitoring Hotspot using the RSPO Hotspot Hub or NOAA satellites. The system monitors any possible occurrence of fire within or near	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			the concession areas. There are fire prevention teams established. Among the mechanisms to prevent fire are training on firefighting for the ERT, preparing fire-fighting facilities such as tractor mounted with water bowser and submersible water pump.	☐ 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 estate had discussed and engaged with adjacent stakeholders on fire prevention and control measures during stakeholders meeting on 15/04/2025.	☒ 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		A Land Use Change Analysis (LUCA) for BKSB Estate, dated 19 January 2020, confirmed no compensation liability, as new planting occurred before BKSB's RSPO membership began on 20 February 2020, with membership valid since then and latest renewal in March 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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.			☐ 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 current HCV assessment of those plantations remains valid.		BKSB's HCV-HCSA Assessment, conducted in January 2019 and reviewed annually up to March 2025, confirmed no High Carbon Stock forest or Rare, Threatened, or Endangered species within the estate, with 6.20 ha of river buffer zones along Sg. Pinang and Sg. Intan designated as HCV 4 areas, proper maintenance of the boundary with Kulamba Wildlife Reserve, and no new land clearing since 15 November 2018.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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.		The HCV-HCSA report, reviewed using the HCS Approach Toolkit (Modules 1–4, Version 2.0), confirmed no HCV-HCS forest, no Rare, Threatened, or Endangered species within the estate, and no new land clearing since 15 November 2018, in compliance with RSPO requirements.	☒ 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.		Not Applicable since this is MYNI.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	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.			
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level		BKSB CU has implemented its HCV Action Plan (dated 30 March 2025) to safeguard riparian reserves and the boundary adjacent to the Kulamba Wildlife Reserve through strict prohibitions on activities such as tree felling, agrochemical use, illegal hunting, and logging, supported by clear worker directives, boundary signage, regular patrols, monthly monitoring of HCV areas and RTE species, and targeted training conducted on 13 February 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	considerations (where these are identified).			
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.		There are no local communities residing within HCV areas in BKSB Estate, and consultation with the Head of JKKK Kg Sri Ganda the only adjacent community confirmed no land issues or FPIC concerns, rendering this indicator not applicable to the CU.	☒ 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.		Bukit Kretam CU maintained measures to prevent illegal hunting, fishing, or resource collection by erecting prohibition signage at key buffer zones and the Kulamba Wildlife Reserve, conducting HCV and RTE wildlife training for field workers on 13 February 2025, and enforcing a disciplinary policy titled “Dilarang Memburu di Kawasan ini” dated 3 January 2019.	☒ 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.		Bukit Kretam Sdn. Bhd. upholds its commitment to preventing illegal hunting, fishing, and resource collection through clear prohibition signage at Sg. Pinang and Sg. Intan riparian reserves, supported by monthly HCV and RTE monitoring, most recently on 22 April, 6 May, 15 May, and 21 May 2025 with results recorded, reviewed, and integrated into the ongoing HCV management plan to ensure effective conservation.	☒ 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.		Not applicable since there is no new land clearing since 15 November 2018.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1.	Good agricultural practices were observed during the field assessment, including timely harvesting, proper pruning, effective weed control, and optimized fertilizer application.
2.	A strong commitment was demonstrated by both the operating units and the sustainability teams towards achieving and maintaining RSPO certification.
3.	Workers demonstrated a good level of understanding and awareness regarding RSPO implementation.

6.2 Non-conformities and opportunities for improvement

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.		1		**1**
Principle 3: Optimise productivity, efficiency, positive impacts and resilience *(Includes IP and/or MB Module)*		1		**1**
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Principle 5: Support Smallholder Inclusion				
Principle 6: Respect Workers Rights and Conditions	1			**1**
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Certification Systems Document				
Total	**1**	**2**	**0**	**3**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	6.2.2
Nonconformity Number	DA 01 2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	23 May 2025
Nonconformity Issued To *(when more than one site/member)*: Bukit Kretam Sdn. Bhd.	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	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.
Nonconformity Statement: Employment contracts and conditions of employment (e.g. regular working hours) were not complied with the Labour Ordinance of Sabah (Amendment) Act 2025.	
Evidence: Based on a review of employment contract agreements and interviews with workers, it was confirmed that regular working hours are still maintained at 8 hours per day or 48 hours per week. However, this practice contradicts the recent amendment to the labor law, which mandates a maximum of 45 working hours per week.	
Root Cause Analysis	Lack of timely update and dissemination of legal amendments related to employment law, specifically the 2025 amendment of the Labour Ordinance of Sabah. The HR department was unaware of the new maximum weekly working hours requirement (45 hours), leading to continued use of outdated contract templates and work scheduling practices.
Correction(s)	1) Immediately reduced the regular working hours to comply with the current legal limit of 45 hours per week (e.g. adjusted to 7.5 hours/day for a 6-day work week or other suitable distribution). 2) Notified all workers of the revised working hours verbally and through notice board circulars.

Corrective Action Implemented *(including any evidence submitted)*	1) Review and revise all employment contract templates to reflect the new legal requirement (max 45 hours/week). 2) Reissue updated contracts to all affected workers and obtain acknowledgment. 3) Issued memorandum notified at notice board related to revised working hours. 4) Conduct training for HR and management on main changes in the Labour Ordinance of Sabah (Amendment) Act 2025.
Date of Response	05 August 2025
Audit Team Conclusion *(including any evidence reviewed)*	The root cause analysis has been accepted. The auditor has verified the corrective action plan and supporting evidence provided, as follows: 1. Revised contract agreement (point no. 3) clearly stipulates working hours of 7.5 hours per day and 45 hours per week. 2. Memo dated 01/05/2025 issued by the Estate Manager regarding the implementation of new working hours for office staff, clinic staff, weighbridge staff, and general workers. 3. Briefing session on the Labour Ordinance of Sabah (Amendment) Act 2025 conducted on 25/06/2025 by the Account and Admin Manager from HQ for BKSB management. 4. Morning briefing on the Labour Ordinance of Sabah (Amendment) Act 2025 conducted on 26/06/2025 by the Assistant Manager for all workers in BKSB. Based on the verification of the above evidence, the corrective actions have been implemented satisfactorily.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	21 August 2025

Indicator Number	3.4.2
Nonconformity Number	DA 02 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	23 May 2025
Nonconformity Issued To *(when more than one site/member)*: Bukit Kretam Sdn. Bhd.	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	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.
Nonconformity Statement: The social management and monitoring plan was found to be ineffectively developed, as there was insufficient input and social responsibilities of participation from affected stakeholders.	
Evidence: Based on consultations with Humana teachers, concerns were raised regarding the need for a designated teachers' room to support lesson preparation, planning, storage of teaching materials, and to provide a space for rest and refreshment during breaks. Additionally, it was noted that each classroom is equipped with only one fan, which is insufficient, leading to uncomfortably hot conditions that negatively affect students' ability to focus and concentrate during lessons. Consultation with the Estate Clinic dresser also revealed concerns about the current condition of the clinic facilities. Specifically, there is a need for a dedicated treatment room and separate toilet facilities for staff and patients, with proper segregation for male and female patients. Further concern was raised regarding the Crèche ("Creche Ayah") facilities, where there is currently no pantry or kitchen available for preparing milk or storing food for the children. These issues were not captured or assessed in the current Social Management and Monitoring Plan, indicating a gap in the evaluation of stakeholder needs and facility adequacy.	
Root Cause Analysis	The stakeholder consultation process was not comprehensive and inclusive, with limited engagement of facility users (e.g., teachers, clinic personnel, childcare staff). There was also a lack of systematic follow-up to verify actual conditions or reassess stakeholder needs periodically.
Correction(s)	1) Immediately conducted follow-up engagement with affected stakeholders (Humana teachers, clinic staff, and Crèche personnel) to document their concerns. 2) Social Management and Monitoring Plan was updated to include the issues raised and appropriate mitigation

	measures. 3) Short-term improvements (e.g., provision of an extra fan per classroom) were implemented while long-term facility upgrades are being planned.
Corrective Action Implemented *(including any evidence submitted)*	1) Reassess the social management plan through inclusive stakeholder consultation (covering Humana, clinic, and crèche staff) 2) Update the social management plan to include identified social concerns and define specific action plans (e.g. teachers' room, clinic upgrade, pantry for crèche) 3) Prepare budget proposals for facility improvements (to be included in 2026 planning)
Date of Response	05 August 2025
Audit Team Conclusion *(including any evidence reviewed)*	Root cause accepted. The corrective action plan has been reviewed and found adequate to address Minor Nonconformity. Evidence of the CAP will be verified during the next assessment.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	

Indicator Number	2.1.3
Nonconformity Number	MZK 01 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	23 May 2025
Nonconformity Issued To *(when more than one site/member)*: Bukit Kretam Sdn. Bhd.	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.
Nonconformity Statement: Legal or authorised boundaries are not demarcated and visibly maintained.	

Evidence: During the site visit, the auditor observed that there was no clear boundary demarcation between Tan Sook Hoon Plantation and Bukit Kretam Sdn. Bhd. There were no boundary drains or physical markers, resulting in a lack of visible separation between the two estates, which may cause confusion and uncertainty regarding land ownership.	
Root Cause Analysis	There was no systematic mechanism in place to inspect and maintain physical boundary markers on a scheduled basis. Additionally, the estate management assumed existing historical survey markers were sufficient, without verifying their current condition or visibility on the ground.
Correction(s)	1) Conducted a joint boundary inspection between Tan Sook Hoon Plantation and Bukit Kretam Sdn. Bhd. 2) Marked the boundary using visible flags and pegs to avoid further confusion.
Corrective Action Implemented *(including any evidence submitted)*	1) Install permanent physical boundary markers (e.g., painted pegs, boundary drains, signboards). 2) Develop a boundary map as mechanism for boundary inspection and maintenance. 3) Include boundary inspection in annual internal audit and estate compliance checklist.
Date of Response	05 August 2025
Audit Team Conclusion *(including any evidence reviewed)*	Root cause accepted. The corrective action plan has been reviewed and found adequate to address Minor Nonconformity. Evidence of the CAP will be verified during the next assessment.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	

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

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

Add tables as necessary

9. Status of Nonconformities Previously Identified and Opportunity for Improvement

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
6.2.3	NEA 01 2024	Objective evidence: It was noted that monthly check-roll was used to record attendance for all workers. However, based on interview and documentation review for daily-rated and monthly-rated workers, it was found that there is no available system to monitor their regular working hours and overtime work. Hence, there is no evidence of compliance to Sabah Labour Ordinance Section 104(1)*(a)(b)(c)(d*) and 104(6).	Corrective Action: Implement punch card/recording system to monitor total hours worked for every daily and monthly employees.	The system for recording regular working hours and overtime is implemented through daily attendance and work record forms, which are signed by the workers, verified by the Assistant Manager, and approved by the Estate Manager. These forms were reviewed during the audit for the period of January to April 2025 and were found to be properly maintained and consistent with the information reflected in the workers' payslips. No discrepancies were observed between documented working hours and actual worker feedback, indicating transparency and accuracy in wage calculation and timekeeping.	**Closed**
3.6.1	RMN 01 2024	Objective evidence: The organization did not include water treatment plant operation and activities inside HIRARC.	Correction: *Construct proper staircase for water treatment plant to eliminate/minimize risk of working at height for water treatment plant operation and review SOP for water*	All the operation are risk assessed to identified H&S issues, total assessed and documented risks for 21 work activities in the estate operations from land preparation, planting FFB all the way to transporting FFB to mill. It also included supporting activities like water	**Closed**

			treatment plant to eliminate risk of working in confined space. Corrective action: Reassessed and amended the water treatment plant operation inside HIRARC.	treatment plant, workshop, electrical works, office works, carpenter, etc. The HIRARC Register was updated in January 2025.	
6.2.7	NEA 02 2024	Objective evidence: Based on interview, it was found that the BKSB employed part-time workers from other surrounding communities to perform their core work activity (harvesting).	Correction: Stop employment of part time workers from surrounding communities for core work activities. Corrective action: Conduct training to estate executives, staffs and mandores regarding workers employment for core work activities.	Based on interviews with estate management, sampled workers, and a review of relevant documents, it was confirmed that no part-time workers are employed to perform core work activities, such as harvesting operations. All core tasks are carried out by full-time, legally employed workers.	**Closed**

Indicator No	**Opportunity for Improvement Number**	**Opportunity for Improvement Statement:**	**Verification / Follow-up actions:**

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: Only for the case of IC or RC

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

11.1 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

11.2 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	Employees / Workers Organizations (local / foreign / Orang Asli workers / male & female)	19–23/5/2025	Site interviewed	Based on interviews conducted with 15 workers, including local and Indonesian, Philippines workers, encompassing both male and female employees engaged in various work scopes. a. Daily rated workers confirmed that they receive a minimum of RM1700 per month. For piece-rated workers, so long	The management has effectively implemented human rights principles in compliance with international laws and industry best practices. During this audit, no issues related to social aspects, including labor rights, workplace discrimination, or ethical treatment of workers, were identified. The company has established

				they have achieved their target, they too will get a minimum of RM 1700 per month. They receive their salaries before 7th of every month. b. Workers work 6 days a week with one rest day (Sunday). c. Any overtime work is mutually agreed between workers and management, and that there is no element of forcing. d. Foreign workers are not subjected to any recruitment fee. Foreign workers kept their own passports and will only return the passport to office for renewal. e. Workers are generally satisfied with the way complaints lodged are acted upon. Delays in house repairs, if any, are usually due to the need to order repair parts. f. Workers, including foreign workers get to appoint their own representatives. There is no interference of influence exerted by the employer. g. Samples of payslips were also examined and verified to ensure that workers were being paid in accordance with the requirements stipulated under the Minimum Wages Order 2024 and the Sabah Labour Ordinance. The workers sampled for verification.	proper mechanisms to ensure fair wages, safe working conditions, non-discriminatory policies, and grievance resolution processes. Additionally, workers have access to proper accommodation, medical facilities, and channels to voice their concerns without fear of retaliation. This demonstrates the management's commitment to upholding social responsibility and ethical labor practices.
2	Worker representative	19–23/5/2025	Site interviewed	They informed that they were elected by the workers freely. There was no issue reported by the workers during the time of audit. If there is any issue, they will discuss with management and action will be taken to resolve the issue. There is no discrimination	No issues on management and continuously communicate with foreign workers during JCC meeting on annual basis. Any issue raised will be registered and follow up using SIA action plan.

				happened in the estate as the management treated everyone the same.	
3	Gender committee representative	19–23/5/2025	Site interviewed	They stated that management treats female workers equally to male workers, including in job opportunities and promotions, based on performance and capability. They also confirmed that no cases of discrimination, sexual harassment, or domestic violence have been reported. Additionally, they are aware of the reporting channels should any such cases occur in the estate.	Reviewed records of meeting minutes for Gender Committee verified the discussion been recorded. Onsite interview confirmed no discrimination and sexual harassment lodged by female workers and minutes.
4	Villagers / Local communities (including women representatives, displaced communities)	19–23/5/2025	Site interviewed	An interview with the Head Villager of Kg. Sri Ganda, Mr. Jasman Samsudin, confirmed that there are no land disputes involving BKSB. He also stated that he was invited to the stakeholder consultation session and reported no negative feedback during the engagement. Furthermore, the estate management has fulfilled its social responsibilities by providing CSR support and employment opportunities to the local villagers, demonstrating positive community engagement and cooperation.	A review of the meeting minutes from the external stakeholders' consultation, confirms that external stakeholders attended the meeting, and no negative feedback or grievances were raised.
5	Suppliers	19–23/5/2025	Phone interviewed	Fair business dealings are maintained with BKSB and local traders in Lahad Datu. Payments are made within one month of invoicing. Representatives from suppliers, Behn Meyer Agricare (M) Sdn. Bhd., Loongsyn Sdn. Bhd. have confirmed that transactions are conducted fairly and payments are made promptly as per invoices.	Reviewed due diligence document is available together with COBC form signed by both parties. No issues of late payment based on the records verified.
6	Government agencies / Statutory bodies	02-06/12/2024	Email via Stakeholder Consultation	Stakeholder feedback was received via email from the Jabatan Pertanian, which included two key recommendations: (1) any	Based on site inspections and a review of census records, there is currently no presence of Invasive Alien Species within

				outbreaks of Invasive Alien Species (IAS) should be promptly reported, and (2) the implementation of Good Agricultural Practices (GAP) to promote sustainable production and environmental stewardship.	the estate. Awareness training on Integrated Pest Management (IPM) and IAS identification and reporting was conducted for all workers on 21 February 2025, ensuring that personnel are informed and prepared to detect and manage such occurrences. In addition, the estate has implemented Good Agricultural Practices (GAP) in accordance with industry standards, and the current implementation was found to be in satisfactory condition during the audit.
7	Neighbouring plantations / smallholders	19–23/5/2025	Phone interviewed	Based on consultations with representatives from neighboring estates, including Yeoh Eng Chong, IOI Unico 3 Estate and Sangi Plantation, it was confirmed that there are no land disputes or land-related issues involving BKSB. The estate management has extended formal invitations to both parties to participate in the JCC Meeting. While IOI Unico 3 Estate and Yeoh Eng Chong attended the meeting, Sangi Plantation was unable to attend due to unforeseen circumstances. Nevertheless, all parties acknowledged that the estate management has demonstrated full support and maintained good cooperation in adopting positive stakeholder relationships.	A review of the meeting minutes from the external stakeholders' consultation, confirms that external stakeholders attended the meeting, and no negative feedback or grievances were raised.
8	Palm Oil Mill	19–23/5/2025	Site interviewed	The FFB harvested from BKSB are supplied to Jeroco 2 POM. Based on an interview with the Mill Manager, it was confirmed that BKSB has consistently demonstrated full	

				commitment to delivering high-quality crops to the mill. No negative feedback regarding the quality or consistency of FFB supplied by BKSB was reported during the consultation.	
9	Humana	19–23/5/2025	Site interviewed	An interview with Humana School teachers, Ms. Aslinah Masilin and Ms. Norisah Samsualan, confirmed that the estate management has been supportive of the education of workers' children. The teachers acknowledged the cooperation and assistance provided by the management in facilitating the school's operations. However, they raised a concern regarding the need for a designated teachers' room to be used for lesson preparation, planning, storage of teaching materials, and for rest and refreshment during breaks. This feedback highlights an opportunity for the estate to further enhance its support for educational facilities on-site.	The concern raised by the Humana School teachers has been highlighted under Indicator 3.4.2 of the audit findings.
10	Estate Clinic	19–23/5/2025	Site interviewed	An interview with the Estate Clinic Dresser, Mr. Samsudin, and his assistant, Ms. Nur Hidayah, revealed concerns regarding the current condition of the clinic facilities. Specifically, they highlighted the need for a dedicated treatment room and separate toilet facilities for staff and patients, with proper segregation for male and female patients. These concerns indicate the need for improvement in the clinic's infrastructure to ensure privacy, hygiene, and more efficient delivery of healthcare services.	The concern raised by the Estate Clinic Dresser has been highlighted under Indicator 3.4.2 of the audit findings.

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

Total Workers in the Unit of Certification			**49**	
Sampled Worker Consulted/ Interviewed in This Audit			**15**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Male	Group interview at sites	Based on interviews conducted with both male and female workers across various job scopes, it was confirmed that daily-rated workers receive a minimum salary of RM1,700 per month. For piece-rated workers, as long as they achieve their targets, they also receive a minimum of RM1,700 per month. Salaries are paid before the 7th of each month. Workers follow a six-day workweek with Sunday as the designated rest day. They work eight hours per day with a minimum 45-minute break. Any overtime work is mutually agreed upon between workers and management, with no element of coercion. Foreign workers are not subjected to any recruitment fees. They retain possession of their own passports, which are only submitted to the office when renewal is required. Both local and foreign workers have the freedom to appoint their own representatives without any interference or influence from the employer. A review of payslips confirmed that workers are paid in accordance with the Minimum Wages Order 2024 and the Sabah Labour Ordinance. Samples of worker records were also examined and verified for compliance.	The management has effectively implemented human rights principles in compliance with international laws and industry best practices. During this audit, no issues related to social aspects, including labour rights, workplace discrimination, or ethical treatment of workers, were identified. The company has established proper mechanisms to ensure fair wages, safe working conditions, non-discriminatory policies, and grievance resolution processes. Additionally, workers have access to proper accommodation, medical facilities, and channels to voice their concerns without fear of retaliation. This demonstrates the management's commitment to upholding social responsibility and ethical labour practices.
2	Female	Group interview at sites		
3	Malaysian	Group interview at sites		
3	Indonesian	Group interview at sites		
6	Philippines	Group interview at sites		

11.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification			Not applicable.	
Sampled Previous Land User in This Audit				
Name of Previous Land User	**Contact Details (address/telephone/email)**	**Total Area (Ha)**	**Date of Consultation**	**Result of Discussion with Previous Land User**
Add rows as necessary			DD Mmm YYYY	

11. Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
Rows (including dropdown) can be added as necessary				Choose an item.		Provide actual certification year if status is certified	Provide plan year for certification if status is not certified

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.	**Not Applicable**
Was the time bound plan submitted during the initial audit?	Not applicable. BKSB does not operate any other mills or estates under its company.
Does the time bound plan contain a current list of all estates and mills?	Not applicable. BKSB does not operate any other mills or estates under its company.
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	Not applicable. BKSB does not operate any other mills or estates under its company.
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 becertified within a three year timeframe?	Not applicable. BKSB does not operate any other mills or estates under its company.
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	Not applicable. BKSB does not operate any other mills or estates under its company.
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.*	Not applicable. BKSB does not operate any other mills or estates under its company.
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).	Not applicable. BKSB does not operate any other mills or estates under its company.
Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	Not applicable. BKSB does not operate any other mills or estates under its company.
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	Not applicable. BKSB does not operate any other mills or estates under its company.

13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
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*	Not applicable. BKSB does not operate any other mills or estates under its company.
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.? *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.*	Not applicable. BKSB does not operate any other mills or estates under its company.
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.*	Not applicable. BKSB does not operate any other mills or estates under its company.
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.*	Not applicable. BKSB does not operate any other mills or estates under its company.
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.*	Not applicable. BKSB does not operate any other mills or estates under its company.
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?	Not applicable. BKSB does not operate any other mills or estates under its company.
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)*	Not applicable. BKSB does not operate any other mills or estates under its company.
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)?	Not applicable. BKSB does not operate any other mills or estates under its company.

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)*

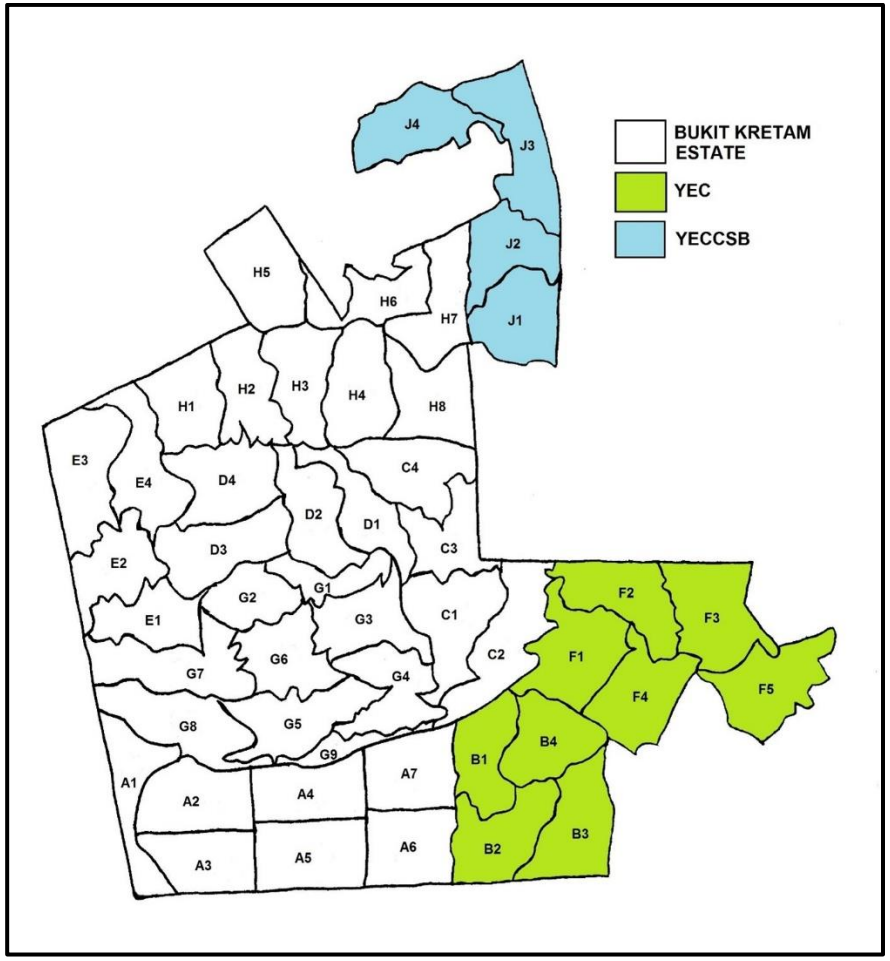
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

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:		 Signature
Name	MANSOR SALAMAN	
Position	ESTATE MANAGER	
Date	04/09/2025	

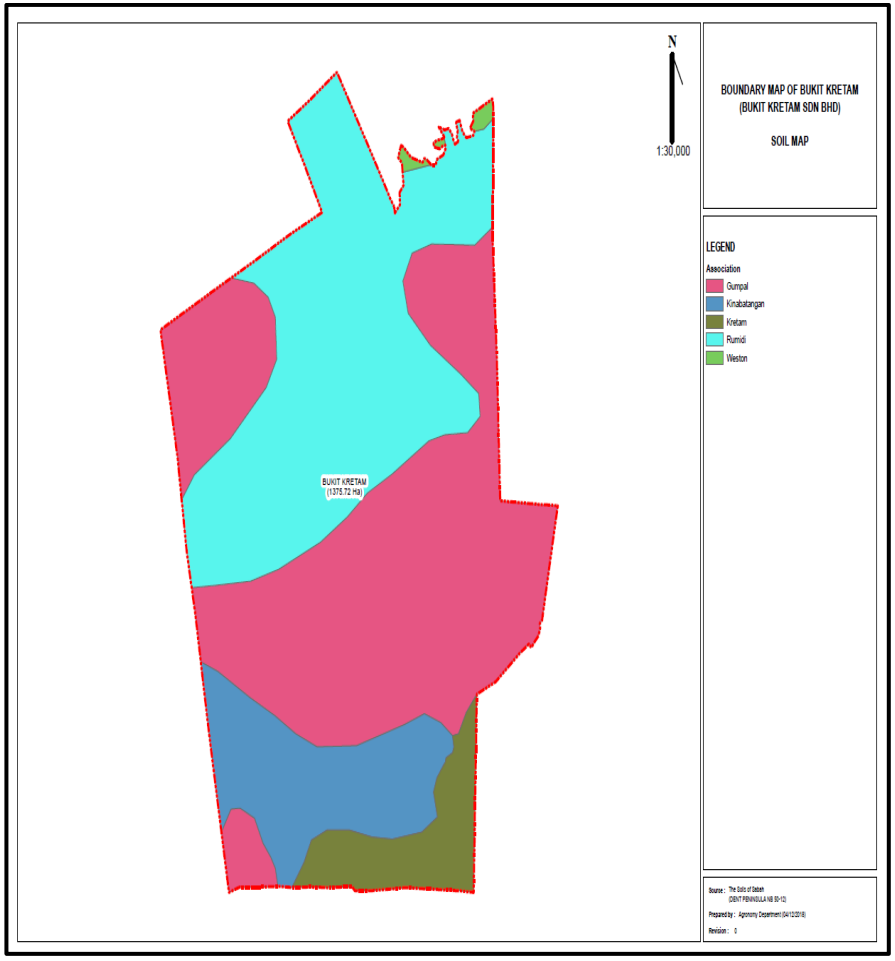
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		 Signature
Name	DZULFIQAR AZMI	
Position	LEAD AUDITOR	
Date	25 / 08 / 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	Section Head	
Date	02/09/25	

Appendix 1: Location Map Unit of Certification and Supply bases



Map of Bukit Kretam Sdn. Bhd.



Map of Bukit Kretam Sdn. Bhd.

Appendix 2: History of the changes in the current certification cycle

Assessment Type	Date of Audit	Changes
Choose	DD Mmm YYYY	e.g. additional of supply bases, changes of supply chain model, removal of certified area *etc.* The row can be added as necessary

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Jeroco 2 CU (POM and its supply bases) in the period of January 2024 until December 2024 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 December 2024 for Jeroco POM 2 and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	1.00
PK	1.00
PKO	0.00
PKE	0.00

Extraction	**%**
OER	19.89
KER	4.72

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	18,911.08
OP Planted on Peat	0.00
Conservation (Forested)	181.14
Conservation (Non-Forested)	310.24
Total	**19,402.46**

Production	t/year
FFB Processed	64,800.04
CPO Produced	12,888.33

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	6692.42	0.19	2267.86	0.41	0.00	0.00	**8960.29**
CO_2 Emission from Fertilizer	667.30	0.02	124.68	0.02	0.00	0.00	**791.98**
N_2O Emission	870.38	0.02	175.63	0.03	0.00	0.00	**1046.02**
Fuel Consumption	463.74	0.01	111.71	0.02	0.00	0.00	**575.44**
Peat Oxidation	0	0	0	0	0.00	0.00	**0.00**
Crop Sequestration	-5860.70	-0.17	-2014.43	0.33	0.00	0.00	**-7875.13**
Sequestration in Conservation Area	-60.61	-0.00	0.00	0.00	0.00	0.00	**-60.61**
Total	**2772.53**	**0.07**	**665.45**	**0.81**	**0.00**	**0.00**	**7311.47**

**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	8374.48	0.13
Fuel Consumption	242.40	0.00
Grid Electricity Utilization	0.00	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	**8616.87**	**0.13**

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	100.00
Divert to anaerobic digestion	0.00

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	100.00
Diverted to methane capture (Flaring)	0.00
Diverted to methane capture (electricity generation)	0.00