RSPO P&C CERTIFICATION AUDIT REPORT

(HAP SENG PLANTATIONS (RIVER ESTATES) SDN BHD TOMANGGONG GROUP OF ESTATES)

Audit Application Number:	PC25-002574
Assessment Type:	Recertification
Date of Audit:	28 Oct 2024 - 01 Nov 2024
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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	SIRIM QAS International Sdn Bhd
Address of Certification Body (Accredited Office)	Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri, Section 2, P.O. Box 7035, 40911 Shah Alam, Selangor, Malaysia.
Background of the Certification Body	SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia. SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & ISO 45001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 25 September 2024 (accredited since 2014)
Phone Number (Accredited Office)	(603) 5544 6119
Websites	https://www.sirim-qas.com.my
Contact Person Name	Kamini 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	25 September 2024 (accredited since 2014)

1.1.Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	Hap Seng Plantations (River Estates) Sdn Bhd - Tomanggong Group Of Estates
Address of the Management Unit/s	Sungai Segama, Off 80km, Jalan Jeroco, 91109 Lahad Datu Sabah
Country	Malaysia
Websites	https://www.hapsengplantations.com.my/
Description of the Management Unit	The Tomanggong Certification Unit (Tomanggong CU) is under the Hap Seng Plantations (River Estates) Sdn Bhd. which is a subsidiary of Hap Seng Plantations Holdings Bhd (HSPHB). The CU is located at Ladang Tomanggong Off 80 KM, Jalan Lahad Datu-Sandakan, Kinabatangan, Sabah, Malaysia. The Tomanggong CU consists of Tomanggong Palm Oil Mill (TPOM) and five supply bases which 3 certified supply bases and 2 non-certified supply bases, namely the Tomanggong Estate, Litang Estate, Tagas Estate (certified), Tabin Estate and Northbank Estate (non-certified). A time bound plan had been established to include these two estates in the certification. The milling capacity of Tomanggong POM is 45 mt/hr. Tomanggong CU have ISCC EU/MeSTI/Halal/HACCP/MSPO certification beside of RSPO P&C and Supply Chain.
Management Representative Name	Kee Keow Chong
Management Representative Designation	General Manager – Agronomy
Management Representative Email	keekc@hapseng.com

1.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0098-11-000-00
Name of RSPO Member	HAP SENG PLANTATIONS (RIVER ESTATES) SDN. BHD.
Member Since	02/09/2005

1.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC00114
prisma Document Reference Number	*(N/A until June 2025)*
RSPO PalmTrace ID No.	RSPO_PO1000002136
prisma Trading Account ID	TA25-017057
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using ~~Identity Preserved~~ / Mass Balance Supply Chain Model.
Supply Chain Model	☐ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☐ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☒ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Malaysia National Interpretation
Initial Date of Certification:	09 January 2015
Effective Date of Certificate:	09 January 2020
Expiry Date of Certificate:	08 January 2025
Name of Peer Reviewer	Harso Yuli Antena

2. 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**
Tomanggong Palm Oil Mill	ML25-001360	Off 80 KM, Jalan Jeroco, 91109 Lahad Datu, Sabah, Malaysia.	45	5°25' 38.3" N	118°39' 33.5" E
Remarks: To include additional information wherever applicable					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
Tomanggong Estate	prisma auto generated	Off 80 KM, Jalan Jeroco, 91109 Lahad Datu, Sabah, Malaysia.	Own/Managed Estate	5°24’ 01.9” N	118°39’ 51.7” E
Tagas Estate	prisma auto generated	Off 80 KM, Jalan Jeroco, 91109 Lahad Datu, Sabah, Malaysia.	Own/Managed Estate	5°21’ 47.3” N	118°38’ 14.2” E
Litang Estate	prisma auto generated	Off 80 KM, Jalan Jeroco, 91109 Lahad Datu, Sabah, Malaysia.	Own/Managed Estate	5°19’ 31.6” N	118°34’ 28.3” E

2.1. 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**
Tomanggong	2,654.80	2,407.00	-	-	14.10	-	-	-	224.50
Tagas	2,212.33	2,019.00	-	-	17.00	-	-	-	165.33
Litang	2,648.62	2,474.70	-	-	18.70	-	-	-	124.52
TOTAL	**7,515.75**	**6,900.70**	-	-	**49.80**	-	-	-	514.35
Remarks: Total HCV in this Certification Unit is **125.64** inclusive the two others who is currently under RaCP Process which is Tabin 3.34 Ha, Northbank 72.50 Ha.									

2.2. 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		
Tomanggong	583.00		1231.50	592.5	1,824.00	2,407.00
Tagas			328.50	1690.50	2,019.00	2,019.00
Litang		614.5	1,140.80	719.40	2,474.70	2,474.70
TOTAL (ha)	**583.00**	**614.50**	**2700.80**	**3002.40**	**6317.70**	**6900.70**
Remarks: To include additional information wherever 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.

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

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2024 (current year)	2025 (current year+ 1)	2026 (current year+ 2)	2027 (current year+ 3)	2028 (current year+ 4)	
Tomanggong	-	191.00	-	401.50	-	1,376.00
Tagas	-	-	-	-	185.00	563.00
Litang	-	-	397.90	-	-	1,193.70
Add rows as necessary						
TOTAL (ha)	-	191.00	397.90	401.50	185.00	3,132.70

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

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

Name of other FFB Suppliers	Type of FFB Suppliers	Certified Status	GPS Coordinates		FFB received by the mil (MT)
			Latitude	Longitude	
Northbank Estate	Diverted Crop	Non RSPO Certified	5.379779° N	118.711723° E	36,334.73
Tabin Estate	Diverted Crop	Non RSPO Certified	5.435168° N	118.654639° E	62,817.07
LPC Plantations Sdn. Bhd.	External Estate	Non RSPO Certified	5.448032°N	118.684491°E	11,901.53
Lim Engit Fun	Independent Smallholder (ISH)	Non RSPO Certified	5°38'92.277"N	118°71'65.391"E	492.70
Khoo Chin Hung	External Estate	Non RSPO Certified	5°44'60.130"N	118°68'03.410"E	1,996.77
Bukit Kretam Sdn. Bhd.	External Estate	Non RSPO Certified	5°49'50.320"N	118°56'29.830"E	6,895.81
Sangi Enterprise Sdn. Bhd.	External Estate	Non RSPO Certified	5º44'97.222"N	118°58'60.277"E	462.05
Casem Sdn. Bhd.	External Estate	Non RSPO Certified	5º44'97.222"N	118°58'60.277"E	263.03

Korporasi Pembangunan Desa	External Estate	Non RSPO Certified	5°34'46.9"N	117°50'30.5"E	647.15
Chin Fui Chuen	Independent Smallholder (ISH)	Non RSPO Certified	5°22'02.3"N	118°45'28.1"E	784.52
Golden Spring Development Sdn. Bhd.	External Estate	Non RSPO Certified	5°26'24.36"N	118°33'14.4"E	2,708.47
				TOTAL	**125,303.83**

2.5. Projected Certified Volume for Next License

Information of New License		
Next License Period (Refer to our audit review period – data shall be in 12-months period)	Start Date	05 February 2025
	End Date	08 January 2026
Projected Certified FFB Volume (MT)	149,615.00	
Average Production Yield (MT/ Ha)	23.68	
Projected CSPO Certified Volume (MT)	Identity Preserved	NA
	Mass Balance	31,873.00
Projected CSPK Certified Volume (MT)	Identity Preserved	NA
	Mass Balance	7,189.00
Oil Extraction Rate (OER) (%)	21.30	
Kernel Extraction Rate (KER) (%)	4.80	

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

Name of Palm Oil Mill				
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	DD Mmm YYYY (refer to PalmTrace license)	Start Date	DD Mmm YYYY (refer to PalmTrace license)
	End Date	DD Mmm YYYY (refer to PalmTrace license)	End Date	DD Mmm YYYY (refer to PalmTrace license)
Actual Production Period Reported (Refer to our audit review period – data shall be in 12-months period)	From	DD Mmm YYYY (data last audit)	From	DD Mmm YYYY (data this audit, same as in 3.5 above)
	To	DD Mmm YYYY(data last audit)	To	DD Mmm YYYY (data this audit, same as in 3.5 above)
Projected FFB Certified Volume (MT)	Refer data last year license – FFB certified volume		As in 3.5	
Actual production of FFB (MT)	Report the verified volume during audit (12-months)		NA	
Projected CSPO Certified Volume (MT)	Refer data last year license – CSPO certified volume		As in 3.5	
Actual CSPO Production Volume (MT)	Report the verified volume during audit (12-months) – Cannot be more than certified volume		NA	
Actual CSPO Volume Sold as RSPO Certified (MT)	Report the verified volume during audit (12-months)		NA	
Actual CSPO Volume Sold as Conventional (MT)	Report the verified volume during audit (12-months)		NA	

Actual CSPO Volume Sold under Other Scheme (MT)	Report the verified volume during audit (12-months)	NA
Total Actual CSPO Volume Sold (MT)	Report the verified volume during audit (12-months) – total sales cannot be more than production	NA
Actual CSPO credits sold (where applicable)	Report the verified volume during audit (12-months)	NA
Projected CSPK Certified Volume (MT)	Refer data last year license – CSPK certified volume	As in 3.5
Actual CSPK Production Volume (MT)	Report the verified volume during audit (12-months) – Cannot be more than certified volume	NA
Actual CSPK Volume Sold as RSPO Certified (MT)	Report the verified volume during audit (12-months)	NA
Actual CSPK Volume Sold as Conventional (MT)	Report the verified volume during audit (12-months)	NA
Actual CSPK Volume Sold under Other Scheme (MT)	Report the verified volume during audit (12-months)	NA
Total Actual CSPO Volume Sold (MT)	Report the verified volume during audit (12-months) – total sales cannot be more than production	NA

2.7. Information of Previous & Current License (Mass Balance) (similar as in 3.5 & 3.6 above – focus on MB-certified data only)

Name of Palm Oil Mill	**Tomanggong Palm Oil Mill**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	09 Jan 2024	Start Date	09 Jan 2025
	End Date	08 Jan 2025	End Date	08 Jan 2026
Actual Production Period Reported	From	09 Jan 2024	From	09 Jan 2025
	To	08 Jan 2025	To	08 Jan 2026
Projected FFB Certified Volume (MT)	142,412.00		149,615.00	
Actual production of FFB (MT)	125,303.83		NA	
Projected CSPO Certified Volume (MT)	30,810.00		31,873.00	
Actual CSPO Production Volume (MT)	26,178.45		NA	
Actual CSPO Volume Sold as RSPO Certified (MT)	0		NA	
Actual CSPO Volume Sold as Conventional (MT)	26,178.45		NA	
Actual CSPO Volume Sold under Other Scheme (MT)	0		NA	
Total Actual CSPO Volume Sold (MT)	26,178.45		NA	
Actual CSPO credits sold (where applicable) (MT)	0		NA	

Projected CSPK Certified Volume (MT)	6,841.00	7,189.00
Actual CSPK Production (MT)	5,678.29	NA
Actual CSPK Volume Sold as RSPO Certified (MT)	41.13	NA
Actual CSPK Volume Sold as Conventional (MT)	5,637.16	NA
Actual CSPK Volume Sold under Other Scheme (MT)	0	NA
Total Actual CSPK Volume Sold (MT)	5,678.29	NA

3. Audit Programme

3.1. Audit Methodology

The audit covered Tomanggong POM and three of its supply bases, with 100% sampling. This is in accordance with the requirement specified in the RSPO Certification Systems Document, Nov 2020. The 3 supply-bases covered during the audit are Tomanggong Estate, Tagas Estate and Litang Estate. The audit included an on-site audit to the estates, mill and local communities' houses to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

3.2. Audit Team Member

Name	Role	CAB Auditor Number
Mohd Zulfakar Kamaruzaman	Lead Auditor	ASI17IDGG4 (MZK)
Dzulfiqar Azmi	Auditor	ASI1GIVNPH (DA)
Rozaimee Ab Rahman	Auditor	ASI1AU6HF7 (RAR)
Nor Ezani Ahmad	Auditor	ASI1YW2A6T (NEA)

3.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
28 October 2024	8.00 – 8.30 am	All Auditor	HQ Hap Seng Plantations	▪ Opening Meeting
	8.30 am -5.00 pm	ASI1YW2A6T (NEA)	Tomanggong POM	▪ Follow up from previous assessment findings ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School, Humana/Crèche, provision shop & etc. ▪ Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) Decent Living Wage, and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives ▪ Interview with gender committee, worker representative, contractors, supplier, etc ▪ Workers Issues & welfare ▪ Training and skill development programs Continuous improvement

	ASI17IDGG4 (MZK)		Coverage of assessment: (SCCS) ▪ Follow up from previous assessment findings. ▪ Timebound Plan, Metrics Template ▪ Training and skill development programs ▪ Continuous improvement Site visit and assessment on Supply Chain Implementation including the: ▪ Model used ▪ General Chain of Custody ▪ System Requirements ▪ for the supply chain ▪ Documented procedures ▪ Purchasing and goods in ▪ Outsourcing activity ▪ Sales and goods out ▪ Processing ▪ Records keeping ▪ Registration ▪ Training ▪ Claims
	ASI1AU6HF7 (RAR)		Coverage of assessment: (Good Milling Practice, Environment) ▪ Facilities at workplace inspection (worker quarters, Final Discharge, water treatment plant, laboratory, landfill area & etc. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers

				▪ River system and Effluent Treatment/Discharge ▪ Training and skill development programs ▪ GHG Calculation ▪ Continuous improvement
		ASI1GIVNPH (DA)		Coverage of assessment: (Safety, contractor) ▪ Facilities at workplace inspection (laboratory, clinic, stores, workshop and. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Controlled/open burning ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ Training and skill development programs ▪ Continuous improvement
		ASI1YW2A6T (NEA)	Tagas	Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2015 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal)

29 October 2024	8.00 am -5.00 pm			▪ Training and skill development programs Continuous improvement
		ASI1AU6HF7 (RAR)	Tagas	Coverage of assessment: (Environment, GAP) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 2000, 2001. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement
		ASI17IDGG4 (MZK)	Tagas	Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan.

				▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers Continuous improvement
		ASI1GIVNPH (DA)	Tagas	Coverage of assessment: (Safety and GAP) ▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. block 2014, 1997. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment.

30 October 2024	8.00 am -5.00 pm	ASI1YW2A6T (NEA)	Tomanggong	Coverage of assessment: (Environment, GAP) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 2000, 2001. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs Continuous improvement
		ASI1AU6HF7 (RAR)		Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings.

			Tomanggong	▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers Continuous improvement
		ASI17IDGG4 (MZK)	Tomanggong	Coverage of assessment: (Safety and GAP) ▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. block 2014, 1997. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment.

		ASI1GIVNPH (DA)	Tomanggong	Coverage of assessment: (Environment, GAP) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 2000, 2001. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs Continuous improvement
31 October 2024	8.00 am -5.00 pm	ASI1YW2A6T (NEA)	Litang	Coverage of assessment: (Environment, GAP) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 2000, 2001. ▪ Follow up from previous assessment findings.

				▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs Continuous improvement
		ASI1AU6HF7 (RAR)	Litang	Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external)

				▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers Continuous improvement
		ASI17IDGG4 (MZK)	Litang	Coverage of assessment: (Safety and GAP) ▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. block 2014, 1997. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment.
		ASI1GIVNPH (DA)		Coverage of assessment: (Environment, GAP) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 2000, 2001.

			Litang	▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs Continuous improvement

1 November 2024	8.00 am – 1.00 pm	ASI1YW2A6T (NEA) ASI1GIVNPH (DA) ASI17IDGG4 (MZK) ASI1AU6HF7 (RAR)	Tomanggong CU	Auditor continue unfinished Assessment at all tomanggong CU, MZK go to Litang, NEA go to Tagas, DA and RAR go to Tomanggong Mill.

	3.30 pm			Discussion on assessment findings with Management Representative and visited site Plantation / Scheme Manager/CEO
	4.30pm			Closing meeting at the Sungai Segama Meeting Room End of audit

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

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

No Changes

3.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result x = (√y) x (z)	Total Sampled
Mill	1	N/A	N/A	All mills shall be audited.
Own/Managed Estates	3	Low Risk	3	3
Scheme Smallholder		Choose an item		
Scheme Outgrower		Choose an item		
Independent Outgrower		Choose an item		

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

3.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2019	2020 Remote/2021 (Actual)	2021	2022	2023
Tomanggong POM	☒	☒	☒	☒	☒
Tomanggong	☒	☒	☒	☒	☒
Litang	☒	☒	☒	☒	☒
Tagas	☒	☒	☒	☒	☒

3.7. Audit Team Leader and Audit Team Information

Audit Team Leader: MOHD ZULFAKAR BIN KAMARUZAMAN	
Requirements	**Description**
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Holds a B.Sc. Forestry from UPM. He had 5 years of working experience in the oil palm operation in Several companies such KLK, IOI, Tradewinds. He had a certificate of Lead Assessor in ISO 9001, OHS 45001, ISO 4001 and qualified social Auditor under RSPO Training, attended the DLW training in 2022 and worker welfare training in 2021 which is conducted by RSPO. He is a qualified RSPO P&C, RSPO Supply Chain, MSPO Supply Chain and MSPO Lead Auditor.
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Had attended training RSPO P&C standard and completed evaluation and qualified as lead auditor RSPO since 2015

Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Successfully completed a refresher course for RSPO endorsed P&C lead auditor course in 2024.	
Audit Team Members:		
Requirements	**CAB Auditor Number**	**Description**
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	Audit Team Leader: ASI17IDGG4 (MZK)	Hold B. Sc. Forestry from Universiti Putra Malaysia (UPM)
	Audit Team Member: ASI1GIVNPH (DA)	Holds a B. Sc. in Agriculture from University Teknologi Malaysia (UiTM).
	Audit Team Member: ASI1YW2A6T (NEA)	Holds a M.Sc. in Advancement of Biodiversity and B.Sc. (Hons) in Conservation Biology from Universiti Malaysia Sabah
	Audit Team Member: ASI1AU6HF7 (RAR)	Holds a B. Sc. in Agriculture from Universiti Putra Malaysia (UPM)
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	Audit Team Leader: ASI17IDGG4 (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.
	Audit Team Member: ASI1GIVNPH (DA)	Holds a B. Sc. in Agriculture from University Teknologi Malaysia (UiTM). He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member: ASI1YW2A6T (NEA)	Possessed M.Sc. in Advancement of Biodiversity and B.Sc. (Hons) in Conservation Biology from Universiti Malaysia Sabah. She had 3 years of working experience at a public listed oil palm plantation organization specializing in sustainability and auditing experience in HCVF and social issues in the oil palm operation since 2017
	Audit Team Member: ASI1AU6HF7 (RAR)	Holds a B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation
	Audit Team Leader: ASI17IDGG4 (MZK)	Completed RSPO P&C lead auditor course in 2015 by Wild Asia.

Successfully completed an RSPO endorsed P&C lead auditor course	Audit Team Member: ASI1GIVNPH (DA)	Completed RSPO endorsed P&C lead auditor course in 2018 by Checkmark Training.
	Audit Team Member: ASI1YW2A6T (NEA)	Completed RSPO endorsed P&C lead auditor course in 2020 by Checkmark Training
	Audit Team Member: ASI1AU6HF7 (RAR)	Completed RSPO P&C lead auditor course in 2017 by Wild Asia.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit Team Leader: ASI17IDGG4 (MZK)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
	Audit Team Member: ASI1GIVNPH (DA)	Successfully attended Integrated Management System Lead Assessor Course in 2017.
	Audit Team Member: ASI1YW2A6T (NEA)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2020.
	Audit Team Member: ASI1AU6HF7 (RAR)	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit Team Leader: ASI17IDGG4 (MZK)	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member: ASI1GIVNPH (DA)	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member: ASI1YW2A6T (NEA)	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member: ASI1AU6HF7 (RAR)	Can demonstrate of the latest version of RSPO Certification Systems
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit Team Leader: ASI17IDGG4 (MZK)	Not audited this.
	Audit Team Member: ASI1GIVNPH (DA)	Not audited this.
	Audit Team Member: ASI1YW2A6T (NEA)	Not audited this.
	Audit Team Member:	Not audited this.

	ASI1AU6HF7 (RAR)	
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	Audit Team Leader: ASI17IDGG4 (MZK)	Had completed and pass evaluation of RSPO lead auditor since 2015.
	Audit Team Member: ASI1GIVNPH (DA)	Had completed and pass evaluation of RSPO lead auditor since 2018.
	Audit Team Member: ASI1YW2A6T (NEA)	Had completed and pass evaluation of RSPO lead auditor since 2020.
	Audit Team Member: ASI1AU6HF7 (RAR)	Had completed and pass evaluation of RSPO lead auditor since 2017.
Knowledgeable and experience of the local/regional laws	Audit Team Leader: ASI17IDGG4 (MZK)	Knowledgeable and experience of the local/regional laws
	Audit Team Member: ASI1GIVNPH (DA)	Knowledgeable and experience of the local/regional laws
	Audit Team Member: ASI1YW2A6T (NEA)	Knowledgeable and experience of the local/regional laws
	Audit Team Member: ASI1AU6HF7 (RAR)	Knowledgeable and experience of the local/regional laws
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit Team Leader: ASI17IDGG4 (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.
	Audit Team Member: ASI1GIVNPH (DA)	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member: ASI1YW2A6T (NEA)	Not Audited
	Audit Team Member: ASI1AU6HF7 (RAR)	He had 7 years of working experience in the oil palm operation
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	Audit Team Leader: ASI17IDGG4 (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.
	Audit Team Member:	He had more than 5 years of working experience in the oil palm operation.

	ASI1GIVNPH (DA)	
	Audit Team Member: ASI1YW2A6T (NEA)	She had 3 years of working experience at a public listed oil palm plantation organization specializing in sustainability and auditing experience in HCVF and social issues in the oil palm operation since 2017
	Audit Team Member: ASI1AU6HF7 (RAR)	He had 7 years of working experience in the oil palm operation
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	Audit Team Leader: ASI17IDGG4 (MZK)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member: ASI1GIVNPH (DA)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 7 years of working experience in the oil palm operation and auditing social.
	Audit Team Member: ASI1YW2A6T (NEA)	Attended SA 8000 training in 2020 and Possessed M.Sc. in Advancement of Biodiversity and B.Sc. (Hons) in Conservation Biology from Universiti Malaysia Sabah. She had 3 years of working experience at a public listed oil palm plantation organization specializing in sustainability and auditing experience in HCVF and social issues in the oil palm operation since 2017
	Audit Team Member: ASI1AU6HF7 (RAR)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit Team Leader: ASI17IDGG4 (MZK)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member: ASI1GIVNPH (DA)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 7 years of working experience in the oil palm operation and auditing social.
	Audit Team Member: ASI1YW2A6T (NEA)	Attended SA 8000 training in 2020 and Possessed M.Sc. in Advancement of Biodiversity and B.Sc. (Hons) in Conservation Biology from Universiti Malaysia Sabah. She had 3 years of working experience at a public listed oil palm plantation

		organization specializing in sustainability and auditing experience in HCVF and social issues in the oil palm operation since 2017
	Audit Team Member: ASI1AU6HF7 (RAR)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit Team Leader: ASI17IDGG4 (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 attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
	Audit Team Member: ASI1GIVNPH (DA)	He had more than 5 years of working experience in the oil palm operation. Successfully attended Integrated Management System Lead Assessor Course in 2017. And he is Lead Auditor for ISO 14001.
	Audit Team Member: ASI1YW2A6T (NEA)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2020 and Possessed M.Sc. in Advancement of Biodiversity and B.Sc. (Hons) in Conservation Biology from Universiti Malaysia Sabah. She had 3 years of working experience at a public listed oil palm plantation organization specializing in sustainability and auditing experience in HCVF and social issues in the oil palm operation since 2017
	Audit Team Member: ASI1AU6HF7 (RAR)	He had 7 years of working experience in the oil palm operation. Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
Fluent in one of the main national languages	Audit Team Leader: ASI17IDGG4 (MZK)	Fluent in Malays and English
	Audit Team Member: ASI1GIVNPH (DA)	Fluent in Malays and English
	Audit Team Member: ASI1YW2A6T (NEA)	Fluent in Malays and English
	Audit Team Member:	Fluent in Malays and English

	ASI1AU6HF7 (RAR)	
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	Audit Team Leader: ASI17IDGG4 (MZK)	Had completed RSPO Supply Chain auditor training course in 2016 and experienced auditing supply chain since 2016.
	Audit Team Member: ASI1GIVNPH (DA)	Not Audit
	Audit Team Member: ASI1YW2A6T (NEA)	Not Audit
	Audit Team Member: ASI1AU6HF7 (RAR)	Had completed RSPO Supply Chain auditor training course in 2018 and experienced auditing supply chain since 2018.

4. 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		Hap Seng Plantations Holdings Berhad continues to utilize the internet to share public information on various topics, including land titles, human rights, safety and health plans, pollution prevention plans, and grievance procedures. Tomanggong CU is committed to transparency by providing relevant environmental, social, and legal information upon request, as outlined in their "Request for Information Procedure" document. This process allows stakeholders to access information through multiple channels, including forms, verbal, and written requests. The company ensures accessibility by making key details available online and engaging with stakeholders through consultations and meetings.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	(Criterion 8.1); • 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.		Tomanggong CU continues to engage with stakeholders, including contractors, vendors, government agencies, schools, and local communities. Hap Seng Plantations has updated its website to include all relevant management documents related to environmental, social, and legal matters. These documents are available in appropriate languages, reflecting the company's commitment to RSPO compliance through the Hap Seng Plantation Sustainability Report.	☒ 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.		Tomanggong CU maintains thorough records of communication and consultation with both internal and external parties, including government agencies, suppliers, and workers. Comments from DOSH and DOE on estate and mill operations are documented in official inspection books. During the latest surveillance audit, no information requests were received from authorities or stakeholders regarding agricultural, environmental, or social issues. Verified records indicate no such requests since the previous audit. However, Tomanggong CU continues to uphold a comprehensive system for managing stakeholder engagement, maintaining request forms and visitation records related to RSPO and government agency inspections.	☒ 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		Tomanggong CU has documented consultation and communication procedures, ensuring adherence to Hap Seng Plantations' established protocols for estates and mills. These procedures are outlined in the Stakeholders Consultation Procedure – Group Level	☒ Conform ☐ Major Nonconformity

	nominated management official.		& Estate/Mill Level (Ref. No. HSPHB/Agro/001, revised on 30/11/2018), which was verified during the audit. Internal communication is maintained through meetings, briefings, memos, and notices displayed at offices and muster grounds. Regular morning briefings facilitate the dissemination of policies and regulations to employees. External communications primarily consist of documented correspondence stored in the External Communication File. The CU continues to provide relevant environmental, social, and legal information as requested during the annual group stakeholder	☐ 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.		The stakeholder list for FY 2024 was established for both the mill and estates, with the latest update in September 2024. It includes internal stakeholders such as worker leaders, women leaders, and ethnic leaders, as well as external stakeholders like local communities, authorities, contractors, suppliers, FFB suppliers, and NGOs. The list also contains nominated representatives along with their contact details and addresses, ensuring effective communication and engagement with all relevant parties.	☒ 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.		Tomanggong CU has established a documented commitment to integrity through its Anti-Bribery and Corruption Policy (ABC Policy), dated 11.06.2020. The policy is communicated to new staff and both foreign and local workers during induction courses. Regular briefings on the ABC Policy are conducted during morning musters. Additionally, the policy is enforced through contract agreements under Article (16), ensuring that all suppliers, consultants, agents, and contractors/service providers engaged with the Group comply	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			with its provision	☐ 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.		The company has established an Internal Audit system to monitor compliance with the Anti-Bribery and Corruption Policy (ABC Policy) across its plantations. Contractors and vendors have signed the ABC Policy, agreeing to adhere to the Code of Business Conduct (COBC) and other relevant laws and regulations. Ethical business practices are regularly monitored through audits conducted by the HSP Sustainability Team and Consolidated Berhad (HQ Department). The ABC Policy outlines how to seek guidance, raise concerns, or report violations, and this information is communicated during morning briefings and stakeholder meetings.	☒ 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.		Tomanggong POM complies with various laws and regulations, including: MPOB License: Active and valid. Mill Processing: Upgraded capacity. Certifications: Valid fire, diesel storage, and energy permits. Workplace Safety: Certified personnel for confined spaces, electrical safety, and first aid. Machinery Compliance: Valid permits for factory machinery. Environmental Compliance: Effluent discharge and air quality within regulatory limits.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Health & Safety: Regular medical surveillance for workers handling chemicals and exposure risks. Diesel & Genset Permits: Valid and ongoing renewals. Third-party Audits: Environmental audits with satisfactory results. This shows Tomanggong POM's commitment to regulatory compliance in health, safety, and environmental management.	
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.		Tomanggong CU maintains a List of Legal Register – Estates & Mills to ensure compliance with all relevant regulatory requirements. The register was available during the assessment, and the company has established a structured mechanism to implement these legal requirements. Internal compliance checks are performed by the Assistant In-Charge, who evaluates adherence through regular compliance exercises based on the legal register. The Sustainability Team actively monitors changes in laws and regulations by referring to various sources, such as industry associations (MPOA, EMPA, SECA), seminars, platforms like LawNet, government websites, newsletters, and legal publications. Tomanggong CU ensures any legal updates are promptly tracked and communicated across all sites.	☒ 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.		The estates have maps showing the locations of boundary stones that have been physically located and marked. Inspection of boundary stones/markers/trenching at the 3 estates, during the field inspection confirmed that they were clearly marked and maintained. All the physical markers/Boundary stones along the legal boundaries between was visibly available.	☒ 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.		List of contractor parties were maintained at Estates and Mill at the Tomanggong CU. These were all maintained and updated accordingly. The list contain details of the stakeholders, addresses and contact details. Updated on September 2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.		Tomanggong CU primarily handles operations using Hap Seng-owned machinery and materials, with contractors involved only for specific tasks like Sundry Shop, Budge contractor, sterilizer repairs, and electrical/Biogas work. Agreements with contractors include clauses ensuring compliance with legal requirements, RSPO standards, and the Sabah Labour Ordinance, which prohibits child labor, forced labor, and trafficking. Contractors also sign an Addendum agreeing to comply with labor and human rights laws, company ethics, and anti-bribery regulations. Background checks on contractors, including corporate history, were conducted before contract signing, as verified during the audit.	☐ 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.		Tomanggong CU ensures that all contracts, including those for Minor Jobs and hired services, contain clauses prohibiting child labor, forced labor, and trafficking. Except for specific contractors (such as for sterilizer repairs and electrical/Biogas work), all tasks are performed using Hap Seng-owned machinery and materials. Contracts with contractors like Budge include clauses ensuring compliance with employment laws, including the employment of children and young persons. The contracts also require adherence to relevant labor laws, as confirmed during the audit.	☒ 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		At Tomanggong POM, the record titled Summary of Geo Location for FFB Supplier includes information on the geo-location (latitude and longitude) of FFB origins from outside suppliers. It also contains maps of the locations and evidence of land ownership or rights, such as Land Titles. All outside FFB suppliers are verified to have valid MPOB licenses. The auditor confirmed that the mill currently possesses valid MPOB licenses for all directly sourced FFB.	☒ 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		Currently, Tomanggong POM does not receive any indirectly sourced FFB. All FFB are directly sourced from suppliers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	to Annex 4.			☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				
3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly developed business case for Scheme Smallholders.		Tomanggong CU has committed to long-term sustainability and improvements through its "Forecast Summary for Revenue & Capital Expenditure FY2025 to FY2029." The business management plan outlines projections for planting material quality, FFB and CPO production, crop yields, cost of production, price forecasts, and financial indicators such as cost-benefit analysis, discounted cash flow, return on investment, revenue, and capital expenditure. The CU prepares an annual budget, approved by top management, that details expenditure and focuses on more sustainable management practices. The business plans are prepared by the respective Managers and verified by the General Managers for onward approval of the Chief Executive - Group Plantations. There are no smallholder schemes managed by Tomanggong POM.	☒ 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.		The replanting program is documented and revised regularly, with the progress monitored by individual units and overseen by Head Office Management. Final approvals are made by the Chief Executive of Group Plantations. The program is reviewed at least once a year, with additional reviews as needed, by the Plantation Management Committee.	☒ 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 Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement		The management review for Tomanggong Group focused on: Follow-up actions from previous meetings Sustainability and adequacy of SOPs Sustainable Agriculture Policy Internal audit results Changes in legal requirements and compliance Management system changes Customer feedback and complaints Accidents and injuries Environmental quality and waste management Energy usage performance Status of corrective actions Recommendations for improvement Resource needs The review highlighted no major issues, with the primary focus on the upcoming external RSPO audit. Internal audits identified nonconformities and guided corrective actions to prevent recurrence.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)		Plans and impact assessments relating to social and environmental impacts maintained available. The Tomanggong CU have conducted social assessment titled 'Social Impact Assessment, Management Action Plans and Continuous Improvement Plans' and environmental assessment titled 'Environmental Impact Assessment Management Action Plans and Continuous Improvement Plans'. The SIA & EIA action plan was updated and each of the issues was identified for each of the operating unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		Tomanggong certification unit uses the RSPO metric template version 2.1 for reporting economic, social, and environmental metrics. The data is verified to ensure no discrepancies are found in the reporting across all operating units.	☒ 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.		The POM and estate operations are guided by Group Manuals and Standard Operating Procedures (SOPs), including safe operational guidelines and system lock-out/tag-out procedures. The operations cover various areas such as sterilization, oil extraction, chemical storage, POME treatment, effluent management, and safety measures for each process. The Oil Palm Agriculture Policy (OPAP) manual is used for estate operations, covering activities from seedlings to harvesting, including pest management, fertilizer, weeding, and road maintenance. SOPs are also maintained for safety, with regular updates on areas like the FFB Bin System. Social-related SOPs include procedures for sexual harassment, stakeholder consultations, grievance handling, whistleblowing, recruitment, and COVID-19 management.	☒ 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.		The CU has a system in place to ensure consistent SOP implementation, with supervision and records maintained at all levels. Internal audits are conducted biannually by the Agronomy Department to assess compliance with ISCC, MSPO, and RSPO standards, with results discussed in the Management Review. Key records include daily production, field work programs, chemical consumption, and fertilizer applications. Agronomic and plantation advisory reports are conducted annually or biannually to assess	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement

			nutrient deficiencies, pest issues, land use, crop performance, and contractor compliance. However, a risk assessment for spraying and manuring did not consider falling objects from palm trees, leading to workers not wearing safety helmets. HIRARC risk control measures for chemical storage were also not adequately implemented, resulting in a Minor NCR being raised.	☐ Not Applicable (justification required)
3.3.3	Records of monitoring and any actions taken are maintained and available.		The implementation of SOPs is monitored daily by field staff and Assistant Managers, with oversight from Managers. Records maintained include work programs, harvesting details, estate reports, pest and disease reports, agrochemical consumption, and machinery running hours. Harvesting intervals are monitored, with intervals ranging from 12 to 15 days for various estates. Monthly Estate Reports, derived from MOVEX databases, include crop reports, yield statistics, labour data, and financial information. Bin cards are used to monitor stock in chemical and fertilizer stores. Workplace inspections at the Palm Oil Mill (POM) were conducted to assess critical stations, ensuring compliance with safety standards and identifying areas for operational and environmental improvements.	☒ 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 are no new plantings or operations within Tomanggong CU. The mill and estate continue to have consistent social impacts, which have been assessed through Social Impact Assessments (SIA) and Management Action Plans. Stakeholder consultations were conducted with contractors, suppliers, government agencies, NGOs, local communities, workers' representatives, and gender committees. Environmental Impact Assessments, Management Action Plans, and Continuous Improvement Plans have also been prepared for the estates and mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		Tomanggong CU has maintained its documented Social Impact Assessment (SIA), with reports from October 2012 and September 2019. The SIA covers plantation and mill operations, including compliance with laws, labour conditions, grievance procedures, amenities, and cultural aspects. Progress is reviewed annually, with the latest review on 18/09/2024. Stakeholder consultation is done through Joint Consultative Committee (JCC) meetings at both group and estate levels. The review process involves various stakeholders, including internal workers, government agencies, NGOs, and neighbouring estates. The Environmental Management and Monitoring Plan has been in place since October 2012, with annual reviews conducted by the Agronomist Department. Consultations include site visits and compliance checks with relevant laws. Communication with stakeholders is ongoing, with meetings at both internal and external levels at various estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		Tomanggong CU maintains separate reports for its Social Impact Assessment (SIA) and Environmental Impact Assessment (EIA). The EIA covers upstream and downstream processes from FFB reception to mill operations, with a focus on environmental impacts such as boiler stack emissions and POME discharge. Regular reviews and stakeholder consultations ensure the effectiveness of mitigation measures, with involvement from internal and external parties including government agencies and local communities. The Tomanggong Group of Estates' EIA addresses environmental impacts from activities such as fertilizer application, spraying, and replanting. Mitigation actions include controlling emissions, monitoring water quality, and ensuring proper waste disposal. Regular communication and consultations help ensure the ongoing effectiveness of environmental management. The SIA and EIA Management Action Plans are regularly updated, with feedback from stakeholder meetings incorporated into continuous improvement plans. Issues raised in consultations are addressed and resolved, with a focus on worker-related matters. The management is also ensuring the legalization of all dependents.	☒ 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.		The recruitment, selection, and hiring procedures for both local and foreign workers are outlined in the Standard Operating Procedure document. Management emphasizes that workers should not bear recruitment costs. Termination and retirement procedures are detailed in employment contracts, with a retirement age of 60. These documents are accessible to workers and their representatives. For	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Tomanggong CU, no recruitment agency is used, as workers are hired on a walk-in basis.	☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented and records are maintained.		Evidence shows that employment procedures for recruitment, selection, hiring, and promotion are being implemented, with records maintained in individual worker files. Promotions are based on behavior, performance appraisals, and work results. No terminations occurred during the audit, so that aspect of the procedure could not be verified.	☒ Conform ☐ Major Nonconformity ☐ 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.		Occupational Safety and Health Policy established and signed by the Chief Executive, focusing on a safe and healthy work environment for all employees and business partners. HIRARC Register developed and implemented across operating units to identify hazards, assess risks, and apply control measures. The HIRARC Register has been reviewed regularly, with specific reviews for each estate and mill. Risk assessments were conducted for multiple work activities in the estates and mill, with control measures determined. OSH administrative and engineering controls were found to be adequate, and safety protocols like PTW, certified equipment, and health clearance certificates were in place for confined space work.	☒ 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		The 2024 Occupational Health and Safety (OHS) management plan for the CU covers hazards, risks, legal compliance, awareness, training, accident procedures, and use of PPE. Safety audits and monthly workplace inspections are carried out to ensure OHS effectiveness. Chemical Health Risk Assessment (CHRA) and other safety assessments were conducted at Tomanggong POM, Tagas Estate, Tomanggong Estate, and Litang Estate. Specific assessments covered chemical exposure, noise risks, and audiometric tests for workers, all showing compliance and normal results. Ongoing health checkups and assessments (including for confined space work and chemical handling) were conducted, with workers deemed fit to handle their respective roles. Renewal of CHRA for estates was in progress as of the audit date.	☒ 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		The formal training program was prepared for the new financial year and is available at Tomanggong CU. It covers all aspects of RSPO P&C, including supply chain and traceability, and has been implemented. Regular assessments ensure employee understanding. Employees and contractors receive job-related training, covering RSPO P&C, productivity, best management practices, occupational health & safety, and environmental procedures. Training spans estate operations, from tree felling to field upkeep, as well as mill processes from FFB receipt to by-product management. The program identifies target employees for each subject and includes training on Good Mill/Agricultural Practices, job skills, and standard operating procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.			
3.7.2	Records of training are maintained, where appropriate on an individual basis.		The formal training program for the year was prepared and made available at Tomanggong CU. Training records were accessible for audit and covered various operational, safety, and compliance topics across different locations. Mill Operations (TPOM): Covered environmental management (POME, smoke emissions, noise pollution, waste handling), safety (confined space, ERP, PPE awareness), quality control (HACCP, FFB grading), and company policies. Tagas Estate: Focused on field operations (harvesting, manuring, spraying), safety (first aid, PPE, ERP, HIRARC), and policy compliance. Tomanggong Estate: Included environmental and waste management, safety drills (fire, first aid), and operational skills (premixed handling, manuring). Litang Estate: Addressed pest management (IPM), safety (fire drill, sexual harassment handling, first aid), field operations (spraying, harvesting, manuring), and compliance training. The program ensured employees received job-specific training, safety awareness, and regulatory compliance education. It was noted that records of training related to compensation during medical check-ups	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and audiometric tests were not available, leading to the issuance of Major Recurrence NEA 01 2024.	
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.		Appropriate training was provided for key personnel involved in critical tasks to ensure effective implementation of the Supply Chain Certification Standard., Weighbridge & SCCS Training for estate personnel, SCCS Training for contractors. This ensures that administrative staff, clerks, security, drivers, and contractors are well-equipped to comply with supply chain certification requirements.	☒ 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.		*NA – this TPOM used MB supply chain model*	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.		TPOM received certified FFB from its own estates (Tomanggong, Tagas, and Litang), as well as certified FFB from smallholders and small growers. It also received uncertified FFB from its own company estates and other small growers. As a result, TPOM qualifies for the Mass Balance (MB) chain system and module. During the P&C assessment, auditors verified certified FFB volumes, processing controls, and sales of RSPO-certified products. Relevant production data is recorded in Table 2.5, 2.6 and 2.7.	☒ 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.		The estimated tonnage of CPO and PK products that could potentially be produced by the TPOM as per Table 2.5, 2.6 and 2.7 (MB) above	☒ 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		The mill has met registration and reporting requirements for the supply chain through RSPO Palm Trace. Registration Details: • Member: Hap Seng Plantations (River Estates) Sdn Bhd • PalmTrace Account & Membership IDs: Registered and active • Business Type: Oil Mill • Supply Chain Model: Mass Balance	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			• License Status: Active This confirms compliance with RSPO certification and traceability requirements.	☐ 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		TPOM has a comprehensive and up-to-date documented procedure titled "Standard Operating Procedures for Supply Chain," which covers all aspects of traceability and supply chain management, including receiving, processing, and dispatching certified and non-certified FFBs. The procedure outlines the steps for handling certified and uncertified FFBs, ensuring that certified and uncertified CPO/PK are physically separated when necessary, particularly for mills operating under both IP and MB models. It also includes detailed instructions on monitoring CSPO and CSPK sales, with appropriate procedures for weighbridge tickets and delivery notes. The procedure is stored in the RSPO Supply Chain and Traceability file, and critical personnel, including administrative staff, weighbridge clerks, mill clerks, security, drivers, and contractors, are provided with training to ensure effective implementation of the Supply Chain Certification Standard. The Mill Manager is responsible for overseeing RSPO/ISCC/MSPO compliance, supported by trained staff, including weighbridge operators and other key personnel.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	FFB's including ensuring no contamination in the IP mill.			
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on 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.		TPOM follows an updated internal audit system that adheres to the RSPO Supply Chain Certification Standard Revision 2020. The audit was conducted according to these requirements, and no non-conformities (NCRs) were raised. The management review process, which occurs annually, evaluates audit results, customer feedback, and any changes to the system. The most recent review highlighted no significant changes, except for the transfer of an assistant manager, and recommended improvements to further strengthen the existing system. Customer feedback analysis showed positive results regarding contract volumes, timely delivery, and dispatch documentation.	☒ Conform ☐ 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		TPOM continues to receive certified FFB from its own estates (Tomanggong, Tagas, and Litang) and surrounding smallholders and small growers (Bukit Kretam Sdn Bhd and Spark Glory), as well as uncertified FFB from its Northbank and Tabin estates. The mechanism for handling non-conforming products and documents is in place, with no overproduction observed. Certified tonnage is tracked through monitoring records labelled "Supply Chain MB,"	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	overproduction of certified volume (iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		which records the tonnage of certified FFB and its supplying estates. The validity of supplier certificates is regularly checked, and sample FFB consignment notes from October 2023 to September 2024 were reviewed. These consignment notes include essential details like estate name, delivery date, FFB bunches, weight, quantity, and a unique identification number. The weighing system, 'LAK System,' was verified with random samples of weighbridge tickets from certified and uncertified FFB consignments, which also include vital information such as ticket numbers, delivery orders, vehicle numbers, field numbers, weight, and unique identifiers for tracking certified and uncertified FFB.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO 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		The procedure for handling sales and delivery of CSPO and CSPK is outlined in the SOP Traceability, Chapter 5, and was found to be adequate. Sales activities are managed by Hap Seng Plantation Holding Berhad, specifically through commodities trading in Kuala Lumpur on behalf of Tomanggong POM. From October 2023 to September 2024, TPOM delivered no CSPO MB but sold 41.13mt of CSPK MB to a single buyer, Lahad Datu Edible Oils (LDEO). Delivery documents for CSPK and CPO were reviewed and found to contain all required information, including TPOM's RSPO certificate number, product name, and supply chain model. Specific samples of delivery orders and weighbridge tickets for both CSPK sold as Mass Balance and conventional CPO were verified and deemed accurate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number			
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for		Transportation and storage of certified finished products for PK are handled internally by TPOM using their own transportation. For CPO sea transportation, TPOM outsources the service to Hai Heng Enterprise Sdn Bhd, with a contract in place from January 2024 to December 2025, including a clause (Clause 32) regarding the RSPO supply chain standard. The agreement ensures that the CB has access to the outsourcing contractor's operations if an audit is necessary. The contract extension was signed on 23 September 2021 and is renewable. Training related to the supply chain certification standard has been conducted for estate personnel and contractors, with sessions on the weighbridge and SCCS for estate PIC in June 2024, and SCCS training for contractors in June 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.			
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.		List of contact person for outsourced transporter were made available and up-to-date in the stakeholder list. And was updated on 1/8/2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		NA	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☒ Not Applicable (justification required)
3.8.12	Record Keeping (i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. (ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. (iii) For Identity Preserved Module, the mill shall record and balance all receipts of 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		TPOM maintains updated and accessible records related to the RSPO SCCS, ensuring that these records are retained for a minimum of two years, in line with their standard operating procedures. They have also developed reporting templates to track the movement of certified FFBs and finished products (CPO & PK). For the Mass Balance system, TPOM consistently tracks and records all RSPO-certified FFB receipts and deliveries of CPO and PK in real time. During the reporting period, TPOM delivered CSPK MB to a single buyer, while no CSPO MB was delivered.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	system according to conversion ratios stated by RSPO. c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)			
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.		TPOM processes received certified crops based on their actual Oil Extraction Rate (OER) and Kernel Extraction Rate (KER). These rates, tracked monthly, are monitored daily using templates like the Monthly Production Report to ensure accuracy and assess ongoing performance. The OER and KER values have shown a slight increase over the past few months.	☒ Conform ☐ 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.		TPOM monitors these figures daily and monthly using prepared templates, such as the Monthly Production Report, to ensure accuracy and track their ongoing performance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.		NA	☐ 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 underproduction, loss or damage shall be removed in the RSPO IT platform		TPOM's transaction registration is managed by the Group Plantation Marketing team, using the RSPO Member ID to input data monthly based on contract summaries. Sales activities are primarily handled by Hap Seng Commodities Trading Department on behalf of TPOM. The system is updated upon contract confirmation. A sample shipping announcement for the delivery of certified CSPK was verified during the audit. Additionally, no certified volume has been removed by TPOM, with the CU ensuring all certified volumes are removed before the license expiration.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		TPOM applies the RSPO trademark with license number 1-0098-11-000-00 and adheres to the corporate communications rules, including Annex 1 of the RSPO Rules on Market Communications and Claims 2022. The license is valid until 28 February 2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.		TPOM has a Human Rights Policy, dated 1st October 2016, supported by a Sustainable Agriculture Policy signed on 15th August 2023, which includes a clause prohibiting retaliation against Human Rights Defenders. The policy has been communicated to staff and workers during morning muster sessions at various estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		There was no evidence that the CU instigate violence or use any form of harassment. This was also confirmed during interview with staffs and workers at the time of audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.				
4.2.1 (C)	The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.		Tomanggong CU has a procedure for handling complaints and grievances titled "Procedures for Reporting Complaints and Grievances for Stakeholders." The Mill and Estates maintain both an Internal Complaint Book for employee-related issues and an External Communication Book for concerns from external stakeholders. No complaints were found in the External Complaint Logbook. A whistleblower mechanism ensuring anonymity of complainants is also in place.	☒ 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.		The dispute resolution and grievance procedure are well-understood by all affected parties, including illiterate workers. The procedure has been communicated through verbal briefings during meetings with workers, gender groups, and stakeholders. For illiterate workers, translators (usually worker representatives) are used to ensure understanding. Worker interviews confirmed that	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			they are knowledgeable about how to file complaints. Documentation of briefings at various estates and mills, including for both internal and external stakeholders, was sighted. Foreign workers are briefed with the assistance of translators during their initial reporting for duty.	☐ 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.		Tomanggong CU ensures that all parties involved in a grievance are kept informed of the progress, including adherence to agreed timeframes. The outcome of the grievance is communicated to relevant stakeholders, with evidence provided through briefings conducted during stakeholders' meetings. These briefings were held at various locations, including Tomanggong POM, Tomanggong Estate, Tagas Estate, and Litang Estate, for both internal and external stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.		Tomanggong CU has a grievance resolution system in place outlined in the procedures "Prosedur Melapor Aduan dan Permasalahan" and "Grievances Procedure – Appendix 1," referenced as HSPSB P1 1120, dated 31.03.2018. The grievance procedure allows complainants to select individuals or groups to support them and act as observers, and it also includes the option for a third-party mediator to be involved in the process.	☒ 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		Tomanggong CU demonstrates its commitment to community	

	development that are based on the results of consultation with local communities are demonstrated.		development through contributions based on consultations with local stakeholders. The majority of the staff, especially non-clerical workers, are sourced from surrounding villages, which significantly contributes to community development. Additional corporate social responsibility (CSR) activities include donations, free services, and infrastructure support, such as donations to schools and mosques, road repairs, and providing drinking water to smallholders. Notable examples include donations of fans and school repairs at Tomanggong POM and Estate, road repairs in Kg Tidong, and various support at Tagas and Litang Estates, such as road repairs, school maintenance, and water supply for Humana School.	☒ 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.		The right to use the land at Tomanggong CU is supported by clear land ownership documents. The land was acquired by Hap Seng Plantations from the Sabah State Government between 1895 and 1969. Copies of the land titles for all estates were reviewed, and the original documents are kept at the Plantation Central Office. The land titles demonstrate that all estates fall under the jurisdiction of the Kinabatangan District. These titles indicate the land's use for cultivating agricultural crops of economic value, and it was confirmed that the terms of the land titles for all estates are being complied with.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.		The audit team verified that Tomanggong CU legitimately owns the land, with ownership dating back to between 1895 and 1969. There is no land disputes related to previous owners. The audit team conducted interviews with relevant stakeholders, including representatives from Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, Harus Abadi Sdn Bhd, and IOI Plantations. These interviews confirmed that no land disputes exist at Tomanggong CU, and therefore, the evidence required under this clause was not needed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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).		As verified in Indicator 4.4.1, Tomanggong CU has legitimately owned the land since 1895-1969. All relevant land acquisition documentation is kept in the Plantation Central Office, and copies at the estate were verified by the auditor. There are no issues regarding land ownership with villagers, the local community, or neighbouring 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..		There were no land encumbrances due to customary rights or disputes from any stakeholders at Tomanggong CU. This was confirmed through interviews with relevant stakeholders such as IOI Plantation, Harus Abadi Sdn Bhd, First Raintree Sdn Bhd, Bukit Kretam Sdn Bhd, Casem Sdn Bhd, Sangi Enterprise Sdn Bhd, LKM Trading, and Lebijaya Sdn Bhd. Additionally, there are no local	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			communities living in or near Tomanggong CU, so no evidence of any land disputes involving local communities was found.	☐ 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.		As reported in Indicator 4.4.1 of the checklist, it has been verified that the land is legitimately owned by Tomanggong CU. The audit team confirmed that there were no land issues related to previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		There was no land encumbered by customary rights or disputes from any stakeholders at the CU. This was confirmed through interviews with relevant stakeholders, including representatives from Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, LPC Plantation, Chin Hock Vui, Koperasi Pembangunan Desa, Harus Abadi Sdn Bhd, Lim Engit Fun, and IOI Plantations.	☒ 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		There was no land encumbered by customary rights or disputes from any stakeholders at the CU. This was confirmed through interviews with relevant stakeholders, including representatives from Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, LPC Plantation, Chin Hock Vui, Koperasi Pembangunan Desa, Harus Abadi Sdn Bhd, Lim Engit Fun, and IOI Plantations.	☒ 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.		As stated in section 4.4.1 of the checklist, Tomanggong CU has been developed since 1895-1969, following its acquisition from the previous landowner, Sabah Land Development. All relevant documentation regarding the land acquisition is securely kept in the Plantation Central Office (PCO) and has been verified by the auditor. No issues related to land have been reported with villagers, the local community, or neighboring estates. The audit team further confirmed this through interviews with key stakeholders, including Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, LPC Plantation, Chin Hock Vui, Koperasi Pembangunan Desa, Harus Abadi Sdn Bhd, Lim Engit Fun, and IOI Plantations.	☒ 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		As reported in section 4.4.1 of the checklist, Tomanggong CU has been developed since 1895-1969, following its acquisition from the previous landowner, Sabah Land Development. All related documentation regarding the land acquisition is securely kept in the Plantation Central Office (PCO) and has been verified by the auditor. There are no land-related issues with villagers, the local community, or neighboring estates. The audit team confirmed this by interviewing relevant stakeholders such as Kg Tidung, small grower Spark Glory	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	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. 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.		Sdn Bhd, Lebijaya, LPC Plantation, Chin Hock Vui, Koperasi Pembangunan Desa, Harus Abadi Sdn Bhd, Lim Engit Fun, and IOI Plantations.	☐ Not Applicable (justification required)
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.		As reported in section 4.4.1 of this checklist, Tomanggong CU has been developed since 1895-1969, following its acquisition from the previous landowner, Sabah Land Development. All related documentation regarding the land acquisition is securely kept in the Plantation Central Office (PCO) and was verified by the auditor. There have been no land-related issues with villagers, the local community, or neighboring estates. This was further confirmed by the audit team through interviews with relevant stakeholders, including Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, LPC Plantation, Chin Hock Vui, Koperasi Pembangunan Desa, Harus Abadi Sdn Bhd, Lim	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Engit Fun, and IOI Plantations.	
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.		As reported in section 4.4.1 of this checklist, Tomanggong CU has been developed since 1895-1969, following its purchase from the previous landowner, Sabah Land Development. All documentation regarding the land acquisition is securely stored in the Plantation Central Office (PCO) and was verified by the auditor. There have been no issues related to the land with villagers, the local community, or neighboring estates. This was further confirmed by the audit team through interviews with relevant stakeholders, including Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, LPC Plantation, Chin Hock Vui, Koperasi Pembangunan Desa, Harus Abadi Sdn Bhd, Lim Engit Fun, and IOI Plantations.	☒ 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 the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		As reported in section 4.4.1 of this checklist, Tomanggong CU has been developed since 1895-1969 after it was purchased from the previous landowner, Sabah Land Development. All related documentation regarding the land acquisition is stored in the Plantation Central Office (PCO) and was verified by the auditor. There were no land issues with villagers, the local community, or neighboring estates. This was confirmed through interviews with relevant stakeholders such as Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, LPC Plantation, Chin Hock Vui, Koperasi Pembangunan Desa, Harus Abadi Sdn Bhd, Lim Engit Fun, and IOI Plantations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		As noted in section 4.4.1 of this checklist, Tomanggong CU has been developed since 1895-1969, following its purchase from the previous landowner, Sabah Land Development. All relevant documentation regarding the land acquisition is securely kept in the Plantation Central Office (PCO) and was verified by the auditor. There have been no land-related issues with villagers, the local community, or neighboring estates. This was further confirmed by interviews with stakeholders including Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			LPC Plantation, Chin Hock Vui, Koperasi Pembangunan Desa, Harus Abadi Sdn Bhd, Lim Engit Fun, and IOI Plantations.	☐ Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		Not Applicable	☐ 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.		Tomanggong CU has established standard procedures for handling social-related issues, specifically "Land Dispute Compensation and Calculation Procedure" and "Procedure for Calculating & Distributing Fair Compensation." These procedures outline the process for compensating land-related issues, including ownership and access disputes. They ensure that negotiations regarding compensation for the loss of legal, customary, or user rights are addressed in a structured manner. The procedures also allow indigenous peoples, local communities, and other stakeholders to express their views through their representative institutions during the compensation process.	☒ 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.		The "Land Dispute Compensation and Calculation Procedure" and the "Procedure for Calculating & Distributing Fair Compensation" at Tomanggong CU outline a clear, participatory process for compensation in the event of land disputes, considering factors such as ethnic groups and gender differences. A flowchart illustrating the process was also provided. Interviews with relevant stakeholders, including Kg Tidung, Spark Glory Sdn Bhd, and others, confirmed that stakeholders have access to mechanisms to express their views and that any issues would be addressed according to these procedures. However, stakeholders reported that no land disputes or compensation negotiations were required at the mill or estate at this time.	☒ 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.		NA	☒ 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.		NA	☒ 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.		Tomanggong CU has established procedures for addressing social issues, specifically the "Land Dispute Compensation and Calculation Procedure" and the "Procedure for Calculating & Distributing Fair Compensation." These procedures define a detailed process for handling compensation related to land disputes, ownership, and access. They ensure that negotiations over compensation for the loss of legal, customary, or user rights are conducted through a documented system. This system allows indigenous peoples, local communities, and other stakeholders to express their views through their representative institutions, ensuring transparency and fairness in the process.	☒ 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.		There were no issues regarding compensation, whether monetary or otherwise, with villagers, local communities, or neighboring estates. The audit team conducted interviews with relevant stakeholders, including Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, LPC Plantation, Chin Hock Vui, Koperasi Pembangunan Desa, Harus Abadi Sdn Bhd, Lim Engit Fun, and IOI Plantations. Based on these interviews, it was concluded that there was no evidence of any land disputes at Tomanggong CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by Tomanggong CU since 1895-1969. All related documentation regarding the land acquisition is kept in the Plantation Central Office (PCO), with copies in the estate verified by the auditor. There have been no issues regarding land with villagers, the local community, or neighboring estates. The audit team interviewed relevant stakeholders, including Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, LPC Plantation, Chin Hock Vui, Koperasi Pembangunan Desa, Harus Abadi Sdn Bhd, Lim Engit Fun, and IOI Plantations. Based on these interviews, it can be concluded that there is no evidence of any land dispute at Tomanggong CU. Therefore, the evidence required under this clause is not applicable.	☒ 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.		As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by Tomanggong CU since 1895-1969. All related documentation regarding the land acquisition is kept in the Plantation Central Office (PCO), with copies in the estate verified by the auditor. There were no issues regarding land with villagers, the local community, or neighboring estates. The audit team also interviewed relevant stakeholders, including Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, LPC Plantation, Chin Hock Vui, Koperasi Pembangunan Desa, Harus Abadi Sdn Bhd, Lim Engit Fun, and IOI Plantations. Based on these interviews, it can be concluded that there was no evidence of any land dispute at Tomanggong CU. Therefore, the evidence required under this clause was not applicable.	☒ 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.		There is no land conflict present in the area of the unit of certification. The audit team interviewed relevant stakeholders, including Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, LPC Plantation, Chin Hock Vui, Koperasi Pembangunan Desa, Harus Abadi Sdn Bhd, Lim Engit Fun, and IOI Plantations. Based on these interviews, it can be concluded that there is no evidence of any land dispute at Tomanggong CU. As such, the evidence required under this clause was not applicable.	☒ 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).		There was no evidence of land acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations at Tomanggong CU. The audit team conducted interviews with relevant stakeholders, including Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, LPC Plantation, Chin Hock Vui, Koperasi Pembangunan Desa, Harus Abadi Sdn Bhd, Lim Engit Fun, and IOI Plantations. Based on these interviews, it can be concluded that there is no evidence of any land dispute at Tomanggong CU. Therefore, the evidence required under this clause was not applicable.	☒ 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).		There was no conflict or dispute over the land at Tomanggong CU. This was further confirmed through interviews with relevant stakeholders, including Kg Tidung, small grower Spark Glory Sdn Bhd, Lebijaya, LPC Plantation, Chin Hock Vui, Koperasi Pembangunan Desa, Harus Abadi Sdn Bhd, Lim Engit Fun, and IOI Plantations. Based on these interviews, it can be concluded that there is no evidence of any land dispute at Tomanggong CU.	☒ 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.		Based on the displayed pictorial at Tomanggong POM, it was verified that the current and past prices for FFB (Fresh Fruit Bunch) for 2023 and January–September 2024 are being displayed at the notice board near the Tomanggong POM weighbridge. The FFB prices, along with the OER (Oil Extraction Rate), are clearly posted. For example, for September 2024, the price is RM 36.04 with a 1% OER, and the OER has been set to 21.50%.	☒ 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.		At Tomanggong POM, the price for FFB (Fresh Fruit Bunch) follows the MPOB (Malaysian Palm Oil Board) pricing structure. In addition, Hap Seng Management provides an allowance to smallholders based on the tonnage of FFB sent to the mill. Interviews with stakeholders such as Harus Abadi Sdn Bhd, First Raintree Sdn Bhd, Bukit Kretam Sdn Bhd, LKM Trading, and Lebijaya Sdn Bhd—who supply FFB to Tomanggong POM—confirmed that they are satisfied with the current high prices. They noted that the TPOM prices are fair and competitive when	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			compared to other mills, such as the UNICO mill.	
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		In Tomanggong POM, the price for FFB follows the MPOB Pricing. Hap Seng Management also give allowance to the Smallholder if they send FFB to their mill base on tonnage. Interviews with Harus Abadi Sdn Bhd, First Raintree Sdn Bhd, Bukit Kretam Sdn Bhd, LKM Trading, Lebijaya Sdn Bhd who sent their FFB to TPOM, confirmed that they are happy with the current high price and TPOM price is quite fair in comparison with the outsider Mill (UNICO).	☒ 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.		An agreement was signed on June 1, 2016, between TPOM and various FFB (Fresh Fruit Bunch) suppliers, including Harus Abadi Sdn Bhd, First Raintree Sdn Bhd, Bukit Kretam Sdn Bhd, Casem Sdn Bhd, Sangi Enterprise Sdn Bhd, LKM Trading, and Lebijaya Sdn Bhd. During interviews, these FFB suppliers confirmed their involvement in the decision-making processes and expressed understanding of the terms in the contracts. This includes aspects such as finance, loans/credits, and repayments that are facilitated through FFB price reductions, specifically for replanting or other support mechanisms, although these particular mechanisms did not apply to them as they operate independently. Additionally, Hap Seng Management supports the surrounding smallholders by providing consultation and guidance to help them achieve MSPO and RSPO certification at no cost.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Interviews were conducted with the transport suppliers, including Harus Abadi Sdn Bhd, First Raintree Sdn Bhd, Bukit Kretam Sdn Bhd, Casem Sdn Bhd, Sangi Enterprise Sdn Bhd, LKM Trading, and Lebijaya Sdn Bhd, who have been supplying FFB to Tomanggong Palm Oil Mill (TPOM) for more than six years. The suppliers confirmed that their contracts are signed when necessary, and these contracts outline important aspects such as schedules of rates, conditions of the contract, events of default, payment terms based on FFB volume, FFB price, OER (Oil Extraction Rate) price, specifications for FFB, and bonuses for sending FFB. The FFB suppliers stated that they fully understand the key elements of the agreements, including the contract duration, payment rates, and their obligations under the contract. They also confirmed that the contracts are fair, transparent, and valid as payment terms are negotiated before signing. The contracts are drafted in English, a language that the suppliers are able to understand, as confirmed during the interviews.	☒ 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.		All contractor confirmed that payments were received within a reasonable timeframe which is 7-10 days after submission of invoice. And receipts contain specifying price, weight, deductions and amount paid are given.	☒ 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		The weighing equipment at Tomanggong POM has been calibrated annually, with the most recent calibration performed	☒ Conform

	(this can be government).		by Metrology Corporation Malaysia Sdn Bhd on 4th June 2024. Similarly, the calibration of the weighing equipment at Tagas Estate was done on 5th August 2023, ensuring the accuracy and reliability of the weighing process for FFB deliveries.	☐ 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.		Hap Seng Management provides support to Independent Smallholders with certification by ensuring clear mutual agreements regarding the management of the internal control system (ICS), certification holders, and the handling and sale of certified material. However, surrounding smallholders and growers have expressed their preference for independent certification rather than participating in the ICS framework. Despite this, Hap Seng supports surrounding smallholders and growers by offering free consultation, assessments, and guidance related to RSPO and MSPO certification. Currently, the following surrounding smallholders are RSPO certified: Spark Glory, Harus Abadi, and LKM Trading. In addition, Lebijaya, Khoo Chin Hung, Bukit Kretam, and LPC Plantation are in progress for obtaining RSPO and MSPO certification.	☒ 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.		The company has established a formal procedure for reporting complaints and grievances, as outlined in the documents titled 'Procedure for Reporting Complaints and Grievances (Prosedur Melapor Aduan dan Permasalahan)' and 'Grievances Procedure – Appendix 1' (Ref#: HSPSB P1 1120, Prosedur Aduan dated 31/3/2018). This procedure is designed to address any complaints or grievances raised by staff and workers. In addition, the company has developed a procedure named	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			'Mekanisme Melindungi Pengadu Terhadap Tatacara tidak Wajar (Whistleblower)' dated 7th December 2016 to protect individuals who report complaints or grievances. This procedure ensures that the complainant's identity may remain anonymous if they choose to do so, through the Whistle Blower Complaint Response mechanism. This aims to safeguard the rights of individuals and encourages transparency in addressing concerns within the company.	
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.		Hap Seng Management supports Independent Smallholders with certification, they also already consult with interested smallholders (irrespective of type) including women or other partners in their supply base and already assess their needs for support to improve their livelihoods and their interest in RSPO certification. However, for now, the surrounding smallholders and growers are against the idea of ICS they want to certify independently	☒ 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		Hap Seng Plantations has developed and implemented smallholder support programs aimed at improving their livelihoods and building their capacity in areas such as productivity, quality, and organizational and managerial competencies. These programs include offering free consultation, free assessments, and guidance on RSPO and MSPO certification. As of now, surrounding smallholders who are RSPO certified include Spark Glory, Harus Abadi, Bukit Kretam, Lebijaya, Lim Engit Fun, and LKM Trading. Additionally, Khoo Chin Hung and LPC Plantation are currently in progress for RSPO certification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	for Independent Smallholders.			
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		Hap Seng provides support to surrounding smallholders and growers by promoting the legality of their FFB production. This support includes offering free consultation, free assessments, and guidance on matters related to RSPO and MSPO certification, helping smallholders comply with sustainable and legal standards.	☒ 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.		Hap Seng supports surrounding smallholders and growers by providing free consultations, assessments, and guidance on RSPO and MSPO certification. Training on pesticide handling has been conducted for various smallholders and small growers. As of now, Spark Glory, Harus Abadi, and LKM Trading are RSPO certified, while Lebijaya, Khoo Chin Hung, Bukit Kretam, and LPC plantation are in the process of obtaining RSPO and MSPO certification.	☒ 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.		Hap Seng Plantations has implemented a system to trace stakeholders around their estate and regularly reviews and publicly reports on the progress of their smallholder support program, as seen in the 2023 ACOP report (clause G.4.4.1). Currently, the surrounding smallholders who are RSPO certified include Lebijaya, Bukit Kretam, Spark Glory, Harus Abadi, and LKM Trading.	☒ 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.		Tomanggong CU adheres to the HSPHB Equal Opportunity Policy (dated March 1, 2019) and the Sustainable Agriculture Policy (dated August 15, 2023), both signed by the Chief Executive of Group Plantation. These policies focus on fair treatment in recruitment, training, employee development, and terms of service, ensuring equality regardless of race, caste, nationality, gender, or other personal characteristics. The Sustainable Agriculture Policy is publicly available on the company's website and displayed at the estates. Workers are briefed on these policies through morning muster and during their induction courses. Interviews with sampled workers confirmed that they are aware of and understand the policies.	☒ 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		Tomanggong CU demonstrates equal treatment of all employees, with no discrimination based on nationality, gender, religion, or other factors. This is confirmed through document reviews and interviews with local and foreign workers across multiple estates. All workers, regardless of their background, sign the same employment contracts with identical terms for pay, benefits, and living conditions. Workers receive the same daily rate of RM57.69 for the same work. Foreign workers are not charged recruitment fees, and the company covers the costs for work permits, medical check-ups, and insurance. Only passport renewal fees are the responsibility of the worker. This approach is in line with the company's recruitment policies and the Labour Policy for Foreign Workers.	☒ 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		The recruitment process at Tomanggong CU is outlined in the updated SOP on Recruitment, Selection, Hiring, Termination, Retirement, and Promotion of Workers (Local & Foreign) as of 8th May 2024. Recruitment is based on the availability, skills, qualifications, and medical fitness required for the job. The	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			Personnel & Administration Department handles recruitment, either through recruiting agents or word-of-mouth referrals from company employees. For Malaysian workers, job advertisements detail position requirements. Foreign workers must meet conditions such as having a valid passport and work pass, being over 18, and passing a medical check-up. Estate workers require physical fitness, with on-the-job training provided, while mill workers may need technical training depending on their position. Applicants must provide evidence of qualifications, or management may provide the necessary training.	☐ 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		There is no evidence of pregnancy testing being used as a discriminatory measure at Tomanggong CU. According to records and interviews with the Medical Assistant and female workers, pregnancy tests are conducted monthly for female workers who handle chemicals, such as sprayers and manure, and quarterly for others. This practice is to ensure that pregnant workers are not exposed to harmful chemicals that could affect their fetus. If a worker is confirmed pregnant, she is reassigned to a job that does not involve chemical exposure.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		The Gender Committees are active across Tomanggong CU, as outlined in the “Garis Panduan Perlaksanaan Jawatankuasa Jantina” (Doc. Ref. No.: HSPHB/AGRO/002) dated 08.08.2024. The committee’s members include female workers, office staff, and employees’ wives, with appointment letters specifying their roles. The committees focus on raising awareness about issues such as sexual harassment, domestic violence, children’s health, creche hygiene, women’s health, reproductive rights, and maternity benefits. Management has also provided opportunities for women, such as allowing them	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			to sell at night markets. Interviews confirmed that there have been no cases of sexual harassment or violence reported. Meetings are held annually, and the guidelines created were a corrective action for a previous minor non-conformance.	
6.1.6	There is evidence of equal pay for the same work scope		HSPHB has established and annually reviews wages for each job scope in compliance with the “Increase of Daily Rated and Piece Rated Payments to Meet Minimum Wage Requirements” effective October 1, 2022, with estate work wages typically based on a piece-rate system—such as harvesting (paid per tonne of FFB with rates varying by planting year), FFB loading (paid per tonne), spraying, slashing, manuring, pest census, and control (paid per hectare/manday), and frond stacking (paid per frond/manday)—while monthly-paid workers receive a minimum wage of RM1,500 per month or RM57.70 per day in accordance with the Minimum Wage Order 2022, with variations based on experience, years of service, position, and job complexity, and a review of sampled employment contracts and payslips confirms equal pay for equal work regardless of gender or nationality.	☒ 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.		The company maintains clear documentation regarding pay and working conditions, which are available to all workers through their employment contracts and payslips. The contracts outline key elements such as pay rates, working hours, rest days, overtime, public holidays, maternity leave, medical leave, and termination procedures. The contracts are provided in Malay, which is understood by local and foreign workers, and payslips are given monthly, detailing allowances, incentives, deductions, overtime,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			and other relevant work details. The pay structure complies with the Minimum Wages (Amendment) Order 2022 and the Sabah Labour Ordinance, ensuring fair compensation for all workers, regardless of nationality, gender, or job role. The payslips include detailed information on work hours, pay breakdown, deductions (like SOCSO, EIS, EPF for Malaysians, and other company contributions), and net pay. Sampled workers' payslips for December 2023, May 2024, and September 2024 were verified, showing a variety of job roles in different estates and mills, including store clerks, harvesters, sprayers, security personnel, and more. All workers receive the same pay for the same work, and foreign workers are not charged recruitment fees, in compliance with company policies.	☐ 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		The employment contracts at Tomanggong CU clearly outline the payment terms and working conditions, including the place of work, job commencement date, salary type (daily or piece-rated), wages, overtime, rest day pay, designated public holidays, paid medical and maternity leave, and benefits like EPF, SOCSO, and EIS for local workers. The contracts also cover repatriation costs, termination clauses, and notice periods. These contracts are drafted in Bahasa Malaysia, which is understood by both local and foreign workers (from Indonesia and the Philippines). The sample contracts reviewed at the audited estates are valid, up-to-date, and signed by both parties, confirming compliance with legal requirements. Pay slips are provided to workers and include detailed information about compensation for work performed, and no issues were reported during interviews regarding discrepancies between pay and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			contract terms. All terms were met as per the employment agreements.	
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		Tomanggong CU is in compliance with the Sabah Labour Ordinance, as evidenced by their employment contracts and supporting documentation. The contracts specify regular working hours of 8 hours per day, with breaks, or 8 hours spread over 10 hours, and workers typically work 6 days a week. Overtime is paid in accordance with legal requirements, and payslips confirm compliance. Workers are entitled to paid medical leave with medical certificates, annual leave, and female employees are entitled to 60 days of paid maternity leave. Salary deductions are only made for statutory requirements such as SOCSO, EPF, and EIS. Non-statutory deductions, such as for passport renewals or utility payments, are made with written consent from the labor office. A briefing on the importance of Rest Day was conducted, and workers confirmed that rest days were provided accordingly. No other issues were identified during the audit, and the previous year's major non-conformance has been closed satisfactorily.	☒ 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		Tomanggong CU provides adequate housing and facilities for its employees in compliance with the Workers' Minimum Standard of Housing and Amenities Act 1990. Housing is rent-free, with each house containing 2 to 3 rooms, accommodating 2 to 5 workers. Both	☐ Conform ☒ Major Nonconformity

	above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure		foreign and local workers are offered accommodation, with free treated clean water and electricity, and any related bills are shared among occupants, with a maximum deduction of RM10 per house. The estates offer a range of amenities, including sports facilities, playgrounds, places of worship, sundry shops, and an activity hall. Free medical treatment is available for workers and their dependents at a shared clinic. Housing inspections are conducted weekly, and the records and checklists of these inspections are available. The inspection process also includes reviewing clinic records and the condition of creche facilities, with any issues raised by the VMO addressed by the management. During the site visit to Tomanggong POM, it was found that the creche lacked milk supply and playthings, which was confirmed through interviews with the child minder and Chief Clerk. At Tomanggong Estate, the creche was in poor condition with a sticky floor and unpleasant smell. The Medical Assistant had only conducted one inspection on 24.10.2024, noting hygiene issues. Additionally, one of the child minders was found to be irresponsible in caring for the children. As a result, Major NCR NEA 02 2024 was raised.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		Tomanggong CU has demonstrated efforts to ensure workers have access to adequate, sufficient, and affordable food. Each estate has its own canteen or grocery store offering a variety of items like eggs, flour, rice, vegetables, and frozen food such as fish, meat, and onions. The items are adequately stocked, clearly labelled, and within their expiry dates. Prices of basic items are regularly monitored by management. At Lutong Estate, the sundry shop, operated by Perusahaan Lutong Baru, has a valid agreement, and the price list is updated quarterly. Similarly, at Lokan and Lungmanis Estates, the sundry shops are	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			run by Dindings Enterprise, and price monitoring is conducted accordingly. Workers reported that the food items sold are adequate and reasonably priced, considering the distance to the nearest shop, and purchases can be made in cash or on credit.	
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		Tomanggong CU ensures that all workers, both local and foreign, are paid at least the minimum wage as required by the Minimum Wages Order 2022, with additional in-kind benefits. These benefits include housing, electricity, water, education, healthcare, childcare, sports and recreation facilities, and transport. Housing is provided rent-free, with utilities shared among workers, and various amenities such as sports fields, playgrounds, and clinics are available. Workers also have access to a sundry shop with reasonably priced goods. The company maintains compliance with labor regulations by ensuring that all employment contracts clearly outline pay, working hours, rest days, leave entitlements, and conditions for termination. The total value of prevailing wages, including both monetary pay and in-kind benefits, reflects the company's commitment to providing fair compensation to its employees. Regular inspections and the provision of medical care further ensure the well-being of the workforce. In summary, Tomanggong CU provides comprehensive support to its employees, offering fair wages, essential amenities, and a safe working environment, in compliance with local labor laws and best practices.	☒ 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		Tomanggong CU employs workers on a permanent, full-time basis. All foreign workers are also full-time employees, with their contract durations specified in their employment contracts. These contracts	☒ Conform

	labour is limited to jobs that are temporary or seasonal		can be extended annually, subject to the approval of the Malaysian Immigration Department for their work permits. There is no use of casual, temporary, or day laborers at Tomanggong CU.	☐ 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		Tomanggong CU has a published policy on Freedom of Association and the Right to Collective Bargaining, dated 1st March 2019, signed by the Chief Executive – Group Plantation. This policy acknowledges and respects employees' rights to join trade unions of their choice and to engage in collective bargaining, in accordance with relevant national legislation. The policy is available in both Malay and English and is displayed on notice boards and information walls throughout Tomanggong CU. Workers have confirmed that they are aware of their rights and the presence of workers' representatives.	☒ 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		Tomanggong CU does not have trade unions but has established a Joint Consultative Committee (JCC) Internal in every unit to represent workers' welfare and social concerns. This committee includes both management and elected worker representatives, providing a platform for two-way communication. Meetings are held at least once a year, and meeting minutes are available to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			employees upon request. Examples of concerns raised in the meetings include high transportation costs to the nearest town and requests for repairs to work facilities, both of which were addressed by management.	☐ 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		At Tomanggong CU, workers freely appoint their representatives, as confirmed through appointment letters. These representatives are elected across different estates for a one-year term and include leaders from various ethnic groups, religious backgrounds, and gender-based roles. Each estate has a set of appointed worker representatives, including leaders for specific ethnic groups, religious affiliations, and both male and female workers. The records of these appointments are maintained and readily available.	☒ 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		Tomanggong CU adheres to a Child Labour Policy and a Sustainable Agriculture Policy. The Child Labour Policy prohibits the use of child or forced labor and outlines remediation actions if a child is found working. These actions include training for employees and contractors, encouraging children to attend school, advising parents not to involve children in work, and ensuring the child is sent home or to a child-care facility. The policy demonstrates the company's commitment to preventing child exploitation in its operations.	☒ 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		Tomanggong CU has a clear policy that the minimum hiring age is 18 years, as outlined in its SOP for Recruitment, Selection, Hiring, Termination, Retirement, and Promotion of Workers. Interviews with stakeholders and a review of the Employee Master List confirmed that all workers are above 18 years old. During the site visit, no underage workers were found, and a documented age screening verification procedure is in place to ensure compliance.	☒ 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.		Based on document reviews, interviews, and observations, there is no evidence that anyone under the age of 18 is employed at the Estates and Mill. This was confirmed by examining the master lists, which include workers' details and dates of birth. Interviews with workers and staff, along with field observations, further verify that only workers aged 18 and above are employed.	☒ 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		Tomanggong CU has established a Child Labour Policy, dated January 2, 2017, and supported by an updated Sustainable Agriculture Policy from August 15, 2023, signed by the Chief Executive – Group Plantation. The company commits to not using child labour. This policy is displayed on the notice board and communicated to workers during morning briefings. Contractors are also made aware of the policy through contract agreements, which include a clause ensuring that no underage workers are employed. The policy was further discussed in a briefing during the Group Level External Stakeholders Meeting. Interviews with contractors confirmed that no child labour is employed.	☒ 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		Tomanggong CU adheres to the "Sexual Harassment, Violence and Abuse Policy" dated November 20, 2017, which is displayed on the office notice board. This policy ensures protection against sexual harassment and violence, outlining definitions and procedures for filing complaints. A documented SOP titled "Guidelines/Procedure in Lodging Complaints – Sexual Harassment, Violence and Abuse" is also in place. The policy and procedures have been communicated to all workers, including women's committee representatives and female workers. Interviews confirmed that they are aware of the policy and grievance mechanism, but no cases of sexual harassment or abuse have been reported or experienced by them.	☒ 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		Tomanggong CU has a "Policy on Reproductive Rights," dated September 2, 2015, which aims to improve the health and well-being of nursing mothers and newborns, as well as to reduce sexually transmitted diseases, including HIV, and other reproductive health issues. The policy ensures that employees have the right to make decisions regarding family planning and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			reproduction without discrimination, coercion, or violence. Female workers interviewed confirmed their understanding of this policy and their awareness of their reproductive rights. The policy and procedures have been communicated to the workforce through Morning Muster, JCC Meetings, and Gender Committee Meetings.	☐ 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		Tomanggong CU keeps records of pregnancies and births for workers and their dependents. For example, at Tomanggong Estate, there were 4 deliveries in 2024, with the latest occurring on September 23. During assessments, workers have requested transportation assistance to visit external clinics. However, there were no requests for designated rooms to breastfeed or store milk, as new mothers can easily use their homes or the creche facilities for this purpose.	☒ 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.		Tomanggong CU has established a grievance mechanism that ensures anonymity and protects complainants. This includes procedures for handling sexual harassment, stakeholder consultations, internal and external grievances, and whistleblowing. These procedures have been communicated throughout the workforce through regular meetings and briefings.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.				
6.6.1 (C)	All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages		Tomanggong CU has demonstrated compliance with policies against forced or bonded labor. Workers retain their own passports, with the company only holding them temporarily for work permit renewal. No recruitment fees are charged, as workers are employed directly without an agent. There is no evidence of contract substitution, involuntary overtime, or workers being prohibited from resigning. Workers can terminate their employment by following the notice period in their contracts, with no penalties for early termination. The company's policies, including the procedure for termination, confirm that no penalties are imposed. Interviews and documentation also confirm that no debt bondage or wage withholding occurs.	☒ 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		Tomanggong CU has a dedicated labor policy for foreign workers, ensuring fair treatment in recruitment, work conditions, living standards, and no contract substitution. The company follows a specific procedure for sourcing foreign workers and provides a post-arrival briefing covering employment contract details, safety, and benefits. Interviews with foreign workers confirmed that no discriminatory practices or contract substitutions occurred. The recruitment is conducted directly, with no involvement of a recruitment agency, and workers are hired on a walk-in basis according to the company's recruitment SOP for foreign workers.	☒ 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		Tomanggong CU has appointed Estate/Mill Managers as responsible persons for safety and health, with the managers serving as chairpersons for the Occupational Safety and Health (OSH) Committee. The chairpersons have access to the latest national regulations and collective agreements. The OSH duties are further delegated to Assistant Managers for implementation on the estates and mill. Committee meetings are held quarterly, and the meeting minutes show that discussions focus on matters like health, safety, and welfare concerns, accident reports, workplace inspections, and safety programs. The minutes from the OSH Committee meetings across various estates and mills reflect these key topics.	☒ 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.		Tomanggong CU has established comprehensive procedures for accidents and emergencies, with an Emergency Response Plan (ERP) in place for various incidents such as earthquakes, fire, chemical spillage, flood, animal attacks, COVID-19, and workplace accidents. These procedures are summarized in flowchart form and displayed in key locations like chemical stores, workshops, offices, and worker housing. Workers have been trained and are aware of emergency procedures. Fire drills are conducted regularly, with the latest drill showing a 4-minute evacuation time. Each estate and the POM have trained first aiders, with certificates valid for three years. First aid training is conducted annually, and the content of first aid kits is regularly checked and replenished as needed. Emergency contact numbers for the Emergency Response	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Team (ERT), police, fire brigade, and local clinic are displayed on notice boards. Accident statistics are tracked using Lost Time Accident (LTA) metrics and reviewed quarterly during OSH committee meetings.	
6.7.3 (C)	Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		During field inspections, workers were observed consistently wearing appropriate personal protective equipment (PPE) such as face masks, respirators, goggles, harvesting shoes, rubber boots, gloves, aprons, and safety helmets or straw hats. These measures align with risk assessments conducted for hazardous operations. The condition and lifespan of the PPE were satisfactory, and its cost is fully covered by management. Workers were aware of the importance of using PPE, as well as the proper methods for its storage and disposal. PPE is distributed through a centralized storage system at each estate, ensuring consistent access. Sanitation facilities were available for workers applying pesticides, allowing them to change out of their PPE and personal clothing in designated areas. Clothing lockers are also provided for both mill and estate workers to change between street and work clothing.	☒ Conform ☐ 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		Medical care and accident insurance for all employees, both local and foreign, is provided under the Employees' Social Security Act 1969 (Act 4). Payment records for SOCSO contributions were reviewed, covering the last three months. The payments were made for both local and foreign workers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	unit of certification where national law does not offer protection		at the POM and estates. For example, payments for Tomanggong POM, Tagas Estate, Tomanggong Estate, and Litang Estate were all consistently made in the past three months, covering a range of workers at each site. Additionally, compensation records for an accident at Tomanggong POM, involving worker ID #C8342387, were verified. The accident occurred on 15/07/2024, and SOCSO payments of RM1916.44 were issued in August and September 2024.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		Occupational injuries are tracked using Lost Time Accident (LTA) metrics, and accident statistics are regularly reviewed. No lost workdays were reported in 2023 across all estates, and accident forms were submitted on time to the relevant authorities. A fatal accident occurred at the Tomanggong Estate, where a worker drowned during a fertilizer transfer operation. The incident was reported, and DOSH issued prohibition notices. Management responded by conducting an investigation, implementing corrective actions, and revising safety procedures. Follow-up by DOSH is pending to verify the effectiveness of these corrective measures.	☒ 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.		Tomanggong CU continues to implement Integrated Pest Management (IPM) across three estates, following the guidelines of the HSPHB Oil Palm Agriculture Policy (OPAP). The program focuses on managing pests, diseases, weeds, and invasive species, particularly rats, bagworms, nettle caterpillars, rhinoceros beetles, and ganoderma. Key IPM techniques include: • Rat management through calendar baiting campaigns twice a year, initiated when crop damage exceeds a certain threshold, continuing until bait acceptance drops below 20%. • Rhinoceros beetle control using pheromone traps. • Managing pests like bagworms and nettle caterpillars through beneficial plants, reducing the need for pesticides. Pest and disease census is conducted monthly, and the results are documented in an Early Warning System report. Beneficial plants are being cultivated in polybags and planted in the estates, with records showing their continuous planting and mapped areas. Additionally, the estates are actively monitoring the increasing outbreaks of Sooty Mold and Mealybugs.	☒ 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		Plan to prevent and monitor the spread of species referenced in the Global Invasive Species Database and CABI.org (if any). This is not practiced in the visited estate.	☒ Conform ☐ Major Nonconformity

	areas, unless plans to prevent and monitor their spread are implemented.		None of the species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.	☐ 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]		The pest control manual is outlined in the OPAP 10, titled "Pests and Diseases Management." Fire is strictly prohibited for pest control under the Zero Burning Policy, as stated in the Sustainable Agriculture Policy. No evidence was found indicating the use of fire for pest control, and interviews with workers and staff confirmed this. Additionally, there have been no significant pest outbreaks that would require the use of fire for management.	☒ 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.		Tomanggong CU continues to use agrochemicals in line with the HSPHB Oil Palm Agriculture Policy (OPAP) and the Safe & Standard Operating Procedure (AAP) manual. These documents provide written justifications for pesticide use, specifying products targeting particular pests, weeds, or diseases, as well as the correct dosage. The chemicals used are based on necessity to improve field operations, and no Class I chemicals were found to be in use. The estates maintain up-to-date chemical registers, and the use of personal protective equipment (PPE) during chemical handling is mandatory. Chemical registers include a range of chemicals, classified from II to IV, for various pest control needs. A specific Class 1A chemical, Methamidophos, was used for a bagworm	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			outbreak in 2013 and is still stored in separate locked rooms for future use if necessary. Regulatory requirements for purchasing this chemical were followed. Justifications for all agrochemical usage are outlined in Oil Palm circulars, SOPs, manuals, and agronomist reports.	
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.		Tomanggong CU maintains thorough records of pesticide usage, including details on active ingredients, quantities, and areas of application. Key points include: • Pesticides are applied only when necessary, and records are kept in multiple formats for verification. • Only Class II, III, and IV pesticides, registered under local laws, are used, with no illegal chemicals like paraquat. • Documented pesticide spraying programs and rat baiting procedures are in place, and records are available. • Variations in chemical use are explained by factors such as area size, rainfall, and soil types.	☒ 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.		Tomanggong CU continues to minimize agrochemical usage by following an Integrated Pest Management (IPM) plan. Key practices include: • No blanket spraying; insecticides are used only when pest thresholds are exceeded. • Weeds, circle, and paths are sprayed only when necessary. • Beneficial plants like Cassia cobanensis, Antigonan leptopus, and Turnera subulata are planted to attract natural predators, reducing pesticide use.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Pheromone traps for Rhinoceros Beetles are used across all estates, especially in replants and immature areas. • The quantities and justifications for pesticide use are documented in the estate's IPM plans.	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		There was no evidence of prophylactic use of pesticides except in immature and young fields, where prophylactic spraying using diluted cypermethrin are still practised for the Pest and Diseases management such as control of Rhinoceros Beetle justified in HSPHB Oil Palm Agriculture Policy (OPAP) Chapter 10 - Pests and Diseases Management for estates operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to: a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why		Tomanggong CU ensures that only pesticides registered under the Pesticides Act and in accordance with USECHH Regulations are used, with a focus on class III and IV pesticides. Paraquat is prohibited, and no pesticides classified as WHO Class 1A or 1B, or listed by the Stockholm or Rotterdam Conventions, have been used. Additionally, Methamidophos, a Class 1A chemical, is stored securely and only used when necessary, in compliance with regulatory requirements from a past outbreak.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.			
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		The CU kept records showing that pesticides were handled, used, and applied by trained personnel in line with the Chemical Safety Management Procedure, Chemical Hazard Risk Assessment (CHRA), and SDS from the manufacturer. Workers, including storekeepers, sprayers, manure handlers, and rat bait workers, received training on chemical hazards and proper usage procedures to ensure safety. Pesticide applications followed the trade and generic names of the chemicals, which were communicated through SDS and chemical handling training. SDS were available at chemical storage sites during audits. Random interviews with pesticide operators and storekeepers confirmed their understanding of the hazards and their ability to handle chemicals safely. Chemical handling training took place at Tagas Estate on 22/04/2024, Tomanggong Estate on 18/04/2024, and Litang Estate on 11/03/2024.	☒ 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.		All pesticides were stored in compliance with the Occupational Safety and Health Act 1994, the Pesticides Act 1974, and manufacturer recommendations in accordance with the applicable SDS. Chemical and fertilizer stores, equipped with cement floors and roofing, were locked and handled only by authorized personnel, such as storekeepers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			The stores were ventilated with exhaust fans, and chemicals were organized by type, with fertilizers properly stacked. They were also equipped with showers, wash areas, and PPE storage, and had safety signage both inside and outside. A proper premixing area with eye wash and bathing facilities was available at the estates. Wastewater from washing empty chemical containers, PPE, and chemical mixing was pumped to a storage tank for reuse, preventing ground contamination. Triple rinsing of empty pesticide containers was consistently implemented in a three-level concrete pond, with containers being punctured and disposed of in an environmentally responsible manner to avoid contamination of water sources or harm to human health. Information about the chemicals, including their usage, hazards, trade, and generic names, was provided in both English and, in most cases, Bahasa Malaysia, and was understood by workers. SDS for the pesticides were available in both languages as well.	☐ Not Applicable (justification required)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		With the exception of some empty agrochemical containers recycled for premixing pesticides, the remaining empty chemical containers were triple rinsed, pierced, and stored in the scheduled waste store. Those classified as SW 409 were disposed of through a DOE-licensed contractor.	☒ 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.		Aerial spraying of pesticides is not a practice in the CU. There was no evidence to show that such a method being used in all estates. This was also supported through	☒ Conform ☐ Major Nonconformity

	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.		interviews with executives, field staffs and workers. No such activities being witnessed during the site inspection.	☐ 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.		Annual medical surveillance for pesticide operators was documented, with actions taken to address any health concerns. At Tagas Estate, 40 workers were assessed by OHD Dr. Sim Yong Sing on 05/07/2024 and 16/08/2024, and all were deemed fit to handle chemicals. At Tomanggong Estate, 51 workers were assessed on 28/06/2024 and 05/07/2024, with all deemed fit. At Litang Estate, 63 workers were assessed on 28/06/2024, 05/07/2024, and 16/08/2024, with all deemed fit as well. Some workers required medical attention for non-occupational diseases, including Haematuria, Hypertension, Diabetes, and mild anaemia. These conditions were monitored and treated by the Hospital Assistant, who tracked health metrics like sugar levels, blood pressure, cholesterol, and BMI. Referrals to the VMO and Klinik Kesihatan were made as needed. The Hospital Assistant also conducted regular health education sessions, covering nutrition, exercise, stress management, and preventive health measures to encourage a health-conscious culture among workers.	☒ 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 have medical restrictions and they are		Medical screening for female workers involved in chemical handling and application was conducted monthly, with the latest screening showing that none were pregnant. During the site visit, female chemical handlers and manure workers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	offered alternative equivalent work.		were interviewed, and they confirmed they were neither pregnant nor breastfeeding. Additionally, there were no workers under the age of 18 employed at the POM or its supply bases.	☐ 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.		A waste management plan has been in place since 2020 and is reviewed annually to address pollution caused by estate and mill activities. The plan outlines procedures for waste disposal to minimize environmental impact during routine operations. Organic and domestic waste from line sites, canteens, and clubhouses is disposed of daily at a landfill located away from housing areas and waterways. Maintenance oil from the workshop is managed by a scheduled waste contractor. Digestive waste from line sites, canteens, and workshops is treated using septic tanks installed at each location. Scheduled waste, including empty chemical containers, electrical waste, PPE, used oil filters, and scrap metal, is managed with the help of a contractor for both the estates and the mill.	☒ 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.		The waste management and disposal plan aims to reduce pollution and is consistently followed. Mill waste, including crop residue and biomass, is used as fuel in the boiler, and water and effluent discharge are monitored with reports submitted to the DOE. Scheduled waste is properly managed according to established procedures, with disposal carried out by DOE-licensed contractors. Scheduled waste at the estates is stored for no more than 180 days, with regular disposals conducted by the licensed contractor. Waste inventories are reported monthly to the DOE, with the latest submissions reflecting compliance with regulatory requirements.	☒ 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.		During the site visit at Tomanggong Group of Estates and Tomanggong POM, there was no evidence of open fires being used for waste disposal. All domestic waste, including household and food waste, from the estates was disposed of via designated landfill blocks at Litang Estate, Tagas Estate, and Tomanggong Estate.	☒ 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.		All three estates follow established manuals and standard operating procedures (SOPs) for daily operations, including soil fertility management, which is guided by HSPHB's OPAP manual. Key chapters related to soil fertility include those on legume covers, manuring, EFB application, and belt press solid application. The Oil Palm Agriculture Policy (OPAP), established in 1994 and revised in 2014, covers various aspects of estate operations such as land clearing, pest and disease control, FFB harvesting, soil conservation, road construction, planting techniques, palm replacement, and fertilizer application. The SOPs are implemented and monitored by field conductors, Estate Assistant Managers, and the Estate Manager, with periodic visits from agronomists for additional monitoring. The fertilizer	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			application SOP, last revised in February 2021, details the types of fertilizers, application timing, placement, sub-soil manuring, fertilizer sampling, and storage. Monthly monitoring includes rainfall data, yield trends, nutrient levels in palm fronds and soil, and total fertilizer application, ensuring that the data collected is used for ongoing analysis.	
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		At Tagas Estate, periodic tissue and soil sampling was conducted annually by the agronomist department on 11th and 12th June 2024. The results were used to guide fertilizer recommendations for 2024 and for agronomic observations. At Tomanggong Estate, tissue and soil sampling was carried out annually by the agronomist department on 10th and 12th July 2024. The findings were used for fertilizer recommendations and agronomic observations for the year 2024. At Litang Estate, tissue and soil sampling were performed annually by the agronomist department on 17th and 22nd May 2024. These samples were used to make fertilizer recommendations and guide agronomic observations for 2024.	☒ 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.		At Tagas Estate, Belt Press Solid (BPS) was applied at a rate of 15 kg per palm per year, with a total application of 1,301.04 mt in 2023 and 1,197.27 mt in 2024. At Tomanggong Estate, BPS was applied at the same rate of 15 kg per palm per year, with a total application of 542.49 mt in 2023 and 480.27 mt in 2024. At Litang Estate, BPS was applied at 15 kg per palm per year, with a total application of 778.37 mt in 2023 and only 21.7 mt in 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.4.4	Records of fertiliser inputs are maintained.		In 2023, all fertilizers at the estates were applied according to the established program. Tagas Estate used a range of fertilizers, including AS, NX mixture (nitrogen and potassium), MOP, RP, and CPD 55 yellow, ensuring proper distribution across the estate. Similarly, Tomanggong Estate applied fertilizers such as ERP, Borate, Mix NK, MOP, CPD Blue, and CPD Yellow. At Litang Estate, fertilizers like Mix NK, AS, MOP, ERP, Kie, and HGFB were applied in line with the program. Each estate adhered to the recommended fertilizer application rates to support healthy palm growth and yield.	☒ 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.		All three estates had detailed soil maps outlining their soil profiles, including marginal and fragile soils. Slope maps identified steep areas within the estates. The soil composition varied across the estates, with Kinabatangan soil being the most dominant in Litang and a significant portion in Tagas and Tomanggong. Other soil types, such as Dagat, Gumpal, Kretam, Lungmanis, Rumidi, Tuaran, and Brantian, were present in varying proportions. These maps provided essential information for land management, soil conservation, and agricultural planning.	☒ 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.		Field visits confirmed that no replanting occurred on steep terrains. Measures to minimize soil erosion and degradation were in place, including proper frond stacking, EFB application, controlled spraying, terracing, road maintenance, and maintaining soft vegetation between planting rows. Cover crops were planted in both replanting and some mature areas, with mucuna bracteata introduced along slopes and widespread neprolepis biserrata observed in inter-row spaces. These practices contributed to soil conservation and sustainable land management.	☒ 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.		Compliance with slope management is outlined in the "Slope and River Protection" policy, signed by the CEO in January 2015. The policy states that slopes greater than 25 degrees are excluded from new plantation development and replanting programs, while slopes below 25 degrees must maintain existing crops and vegetation	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			accordingly.	☐ 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.		Soil and slope maps are integrated into estate planning and operations to ensure the long-term suitability of land for palm oil cultivation. These maps help identify areas unsuitable for planting, such as steep terrains. No new plantings were observed in the estates visited. Tomanggong CU has a management strategy that considers soil maps and surveys to identify marginal and fragile soils, including steep terrain, for long-term palm oil cultivation. Auditors reviewed the soil maps and confirmed that no fragile or marginal soils were present in Tomanggong CU.	☒ 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.		NA	☐ 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		All estates had used soil and topographic to plan their drainage and 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.		NA	☐ 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		NA	☐ Conform

	(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).			☐ 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).		NA	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		NA	☐ 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.		NA	☐ 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 are in the manual currently being fine-		NA	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]			
7.7.6 ©	All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)* and associated audit guidance.		NA	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as “peatland conservation areas”; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the ‘RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat’, version2 (2018) and associated audit guidance.		NA	☐ 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		A water management plan has been in place since 2012 and is reviewed annually by the Sustainability Department. The plan focuses on minimizing waste, preventing water pollution, and implementing measures such as rainwater harvesting, monitoring pipeline leaks, and maintaining buffer zones around water bodies. Workers in all sampled estates have adequate access to clean water, supplied through a water treatment plant.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
			Water quality monitoring has been conducted across the estates and mill, with assessments carried out by accredited laboratories. The latest monitoring at Tomanggong POM showed compliance with most discharge parameters, while river water quality was assessed at upstream and downstream points of Sg. Segama. Similarly, monitoring at Tagas, Tomanggong, and Litang Estates was conducted in accordance with environmental regulations by an external assessor. Results indicate that water quality parameters, including pH, suspended solids, and biochemical oxygen demand, remain within regulatory limits, ensuring compliance with environmental standards.	

			Treated water for Tomanggong POM and the estates is supplied through a water treatment plant, with quality analysis conducted monthly by an accredited laboratory. The latest assessments confirm that key parameters, including pH, turbidity, chlorine levels, lead content, hardness, and bacterial contamination, comply with World Health Organization (WHO) and Ministry of Health (MOH) standards. All samples showed the absence of total coliform, fecal coliform, and E. coli, ensuring the treated water is safe for consumption.	
7.8.2	7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		During the site inspection at all estates, riparian reserves and immature areas were fully protected, with appropriate buffer zones maintained and restored around watercourses and wetlands. Best practices aligned with the RSPO Manual on BMPs for riparian reserve management were observed, including the maintenance of soft grasses along artificial drainage systems. As a result, the previous Major NCR DA 01 2023 was satisfactorily closed.	☒ 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.		The mill operates under license number 003547, valid until mid-2025, with a processing capacity of 60 metric tons per hour. Treated effluent is discharged for land irrigation, with monthly analysis confirming all parameters remain within regulatory limits. A quarterly report was submitted to the DOE for the third quarter of 2024. The latest effluent monitoring, conducted in mid-October by	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			an accredited laboratory, showed compliance with set discharge limits.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The mill's process water is sourced from a nearby water catchment, and its usage per tonne of fresh fruit bunches (FFB) has been consistently monitored. Over the years, the water consumption has steadily increased, with the average per metric tonne rising from 1.43 liters in 2020 to 1.74 liters in 2024.	☒ 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.		A plan is in place to optimize the use of fossil fuels and renewable energy, with regular monitoring and documentation of energy consumption. The plan includes actions like regular generator servicing to prevent excessive greenhouse gas emissions, a fuel usage schedule for vehicles monitored three times a week, and daily vehicle inspections by drivers. At Tomanggong CU, monthly data compilation is done to improve energy efficiency, with both grid electricity and palm fibre/shells used for electricity generation through boilers. Diesel consumption has varied across different estates, with Tomanggong POM showing a gradual increase in consumption over the years. Tagas Estate and Litang Estate have	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			experienced similar trends, with Litang Estate's diesel consumption being slightly higher due to its centralized estate operations. Tomanggong Estate, which handles transport for all the lorries to the POM, also shows higher diesel usage compared to the other estates.	
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 emission data and land use details were verified, revealing the following key points: For CPO and PK production, the emissions are 0.59 tCO2e per tonne of product. The estate's land use consists of 11,803.91 hectares planted with oil palm on mineral soil, with 125.64 hectares dedicated to non-forested conservation. The estate has no oil palm planted on peat, and the FFB production rate is 20.25 tonnes per hectare. The milling extraction rates are: • OER (Oil Extraction Rate): 21.44% • KER (Kernel Extraction Rate): 4.56% Mill emissions, based on the own crop, are mainly due to fuel consumption (1,673.08 tCO2), equating to 0.01 tCO2e per tonne of FFB. No emissions are attributed to POME, grid electricity, or credits such as the sale of EFB or PKS. For plantation emissions: • Land conversion contributes 48,780.90 tCO2e (0.52 tCO2e per tonne of FFB). • Fertilizer use (CO2 and N2O emissions) adds 2,928.49 tCO2e (0.03 tCO2e per tonne of FFB). • Fuel consumption in the plantation is responsible for 2,202.77 tCO2e (0.02 tCO2e per tonne of FFB).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Crop sequestration, which offsets emissions, captures 42,902.34 tCO2e. Total plantation emissions are 12,841.68 tCO2e, equating to 1.09 tCO2e per hectare and 0.14 tCO2e per tonne of FFB. Regarding POME treatment, all of it is diverted to anaerobic digestion and stored in an anaerobic pond, with no methane capture or composting.	
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).		NA	☐ 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 Pollution Management Plan was assessed to identify environmental impacts, including gaseous emissions. The mill conducts annual stack sampling to comply with DOE regulations and uses a Continuous Emissions Monitoring System (CEMS) for real-time monitoring of dark smoke emissions. For air quality, black smoke monitoring and particulate matter measurements were carried out, with all results within the regulatory limits. The stack sampling for the boiler and generator sets was conducted quarterly, and the Electrostatic Precipitator (ESP) system was commissioned in early 2023. Online Environmental Reporting (OER) is submitted to the DOE on	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			a quarterly basis, with results consistently meeting required standards. During the site visit, no traces of used oil or lubricant were found on the ground at the portable generators in the housing areas. Waste management practices, including the recycling of materials and proper disposal of scheduled wastes, were observed to be in line with the environmental management plan. Additionally, no open burning for waste disposal was noted at the estates. These actions led to the closure of the previous NCR.	
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.		Tomanggong CU follows a strict Zero Burning Policy in line with their Sustainability Agricultural Policy. During the audit, there was no indication of burning used for land preparation in the replant areas of Tagas Estate. Instead, palms were felled, shredded, windrowed, and left to decompose.	☒ 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.		During the site visit at Tomanggong Group of Estates and Tomanggong POM, it was confirmed that no open fire was used for waste disposal. All domestic waste, including household and food waste, was disposed of in designated landfill blocks at Litang Estate, Tagas Estate, and Tomanggong Estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		The units of certification held stakeholder meetings with adjacent stakeholders to discuss fire prevention and control measures. These meetings were held on 05/09/2024 at Tagas Estate, 13/09/2024 at Tomanggong Estate, and 22/08/2024 at Litang Estate. Key issues related to fire prevention that were highlighted included the ERP fire fighting system, ERP fire drill, and a briefing on the SOP for fire response and prevention actions.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
PROCEDURAL NOTE for 7.12 The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard. The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs). The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available. **Criteria 7.12:** Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.				
7.12.1 (C)	Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO		NA	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	LUCA guidance document.			
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.		The "Potential High Conservation Value Area Assessment Report" was updated in September 2024. It identified six potential HCV areas within and around the Tomanggong Group of Estates. These areas were significant due to their ecological, cultural, and socio-economic value. The report highlighted important water sources like Sg Segama and Sg Tagas that are vital for both the local communities and company workers for domestic use and drinking. It also identified tributaries and natural ponds contributing to the local ecosystem and maintained areas like cemeteries for workers' families. The total HCV area across the estates was over 125 hectares, with different estates contributing specific portions to the overall total.	☒ 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.		NA	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.		NA	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted		Tomanggong CU has established and reviewed action plans and monitoring programs for High Conservation Value (HCV) areas after consultations with relevant stakeholders. These action plans focus on maintaining and enhancing the HCV areas through measures such as prohibition of tree cutting, spraying, and manuring in riparian reserves, as well as constant worker awareness and monitoring for illegal activities. The action plans for Tomanggong, Tagas, and Litang estates were all updated	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		on 30/09/2024. At Tomanggong Estate, the HCV action plan for the Sg Segama river focuses on riparian reserve maintenance with specific prohibitions and regular visits to monitor the area. Similarly, Tagas Estate has a comprehensive plan that includes measures for the Sg Segama river and Tabin Forest Reserve, with additional steps to prevent illegal activities like logging and hunting, alongside monthly monitoring and support for NGO efforts. Litang Estate's HCV action plan covers the Sg Tagas-tagas Kecil, Sg Tagas-tagas Besar rivers, and Tabin Forest Reserve, with similar protective measures as those in the other estates. The estate also prioritizes monthly monitoring and NGO support. All plans emphasize non-interference with the riparian and forest reserves to preserve the biodiversity and ecological balance in these areas.	
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 were no local communities living nearby Tomanggong CU only surrounding with Hap Seng Own Estate. So, this indicator was not applicable with this 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.		In 2024, a training program focused on High Conservation Value (HCV) and Rare Threatened and Endangered (RTE) species protection was established. Awareness training sessions were conducted by the Assistant Manager at Tomanggong, Tagas, and Litang Estates for all workers in roles such as Sprayer, Manuring, Harvester, and Maintenance. These sessions included topics on endangered species and HCV areas, with training conducted on 19/09/24 at Litang Estate, 06/09/24 at Tagas Estate, and 17/01/24 at Tomanggong Estate. The company has also implemented disciplinary measures, in line with company rules and national laws, for anyone found capturing, harming, collecting, or killing RTE species. The company has a policy and procedure in place for these disciplinary actions, titled 'Disciplinary Measures Against Any Activities Involved with Rare Threatened & Endangered Species (RTE)' dated 7 September 2015.	☒ 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.		Tomanggong CU actively discourages illegal or inappropriate activities such as hunting, fishing, or collecting within the High Conservation Value (HCV) areas. During the site review, evidence was found of signage prohibiting these activities, particularly within the buffer areas of HCV zones. Additionally, CCTV cameras are strategically placed around the estate to monitor and deter illegal activities, operating 24 hours a day. The most recent monitoring of HCV areas, including the Sg. Segama river and the boundary with the Tabin Wildlife Reserve, was conducted by Tomanggong Estate's Riparian Reserve on 19/09/24, 16/08/24, 18/07/24, 26/06/24, and 29/05/24. These monitoring activities were recorded in the HCV & RTE Monthly Checklist for January to September 2024. Similarly, Tagas Estate's Riparian Reserve and Forest Reserve were monitored	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			on 29/01/24, 28/02/24, 28/03/24, 29/04/24, 28/05/24, 28/06/24, 26/07/24, 23/08/24, and 22/09/24, with records in the HCV & RTE Monthly Checklist for January to October 2024. Litang Estate conducted monitoring on 21/10/24, 09/09/24, 10/08/24, 29/07/24, 10/06/24, 28/05/24, 17/04/24, and 14/03/24, with records in the HCV & RTE Monthly Checklist for January to October 2024.	
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.		The auditors verified the land use history of Tomanggong CU by checking sources such as Global Forest Watch, Google Maps, estate maps, and conducting site visits to all estates. The audit confirmed that no land clearing has occurred at Tomanggong CU since November 2005, and therefore, the Remediation and Compensation Procedure (RaCP) was not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

5. Summary of Audit Findings

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	**Major**	**Minor**	**Opportunities for Improvement**	**Total No Findings**
Principle 1: Behave Ethically and Transparently				
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
Principle 3: Optimise productivity, efficiency, positive impacts and resilience *(Includes IP and/or MB Module)*	1	1		**2**
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				

6. Nonconformity(ies) Issue in this Audit

Indicator Number	DA 01 2024
Nonconformity Number	3.3.2
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	01 Nov 2024
Nonconformity Issued To *(when more than one site/member)*: Tomanggong Estate and Tagas Estate	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI 2019
Nonconformity Statement: The mechanism to check consistent implementation of safety procedures was not effectively implemented.	
Evidence: 1) The HIRARC assessment for spraying and manuring operations did not identify the risk of falling objects from palm trees as a potential hazard. During a site inspection at Block SB06B (Circle Spraying Operation) in Tagas Estate, and Blocks T15B (Manuring Operation) and T17F (Selective Spraying Operation) in Tomanggong Estate, it was observed that 6 sprayers in TMG, 7 sprayers in TGS, and 6 manurers in TGS were not equipped with safety helmets to protect against falling objects. Instead, workers wore hats, primarily for protection against heat stress. Given the advanced age and significant height of the palms in these blocks, the risk of falling debris is elevated, underscoring the need to reassess the HIRARC to ensure all hazards are comprehensively addressed. 2) The existing HIRARC risk control measures at the chemical store in Tagas Estate and Tomanggong Estate were not effectively implemented. During a site inspection, it was observed that hazardous substances, such as Methamidophos (a Class I pesticide), were not adequately stored with strict controls to prevent environmental and health risks associated with odorous emissions.	
Root Cause Analysis	1. Estate management did not identify potential hazard for falling object from palms tree for spraying and manuring workers in the HIRARC due to the nature of palm structure where bunch/frond will not be falling if not cut by harvesting activity. 2. Tagas and Tomannggong Estate did not take action due to CEM/LEV Assessor reported the current control chemical store's practice is sufficient

Correction(s)	1. The OSH Coordinator of Estate has immediately updated the hazard for falling objects (Spraying & Manuring) in HIRARC. 2. The Estate Management collected & relocated All Class 1 chemicals to the Tomanggong Central new separate store to ensure safety and compliance
Corrective Action Implemented *(including any evidence submitted)*	The Estate Management will review the HIRARC by yearly basis to ensure all news activities fully risk assess and monitor on health and safety issue.
Date of Response	03 Dec 2024
Audit Team Conclusion *(including any evidence reviewed)*	Corrective action plan accepted, and the corrective action will be verify during next Surveillance assessment
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	Will be verify during next ASA

Indicator Number	3.7.2
Nonconformity Number	NEA 01 2024
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☒ Yes ☐ No
Date of Nonconformity Issued	01 Nov 2024
Nonconformity Issued To *(when more than one site/member)*: Tomanggong POM	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI 2019
Nonconformity Statement: Records of training related to compensation during Medical Check-up and Audiometric Test was not available.	
Evidence: Tomanggong POM	

During interview, it was noted that workers did not understand on the compensation supposedly paid to them when they go for annual Medical Check-up and Audiometric Test. Review records of training, there is no training provided which leads to unawareness of compensation the workers should received.	
Root Cause Analysis	Workers have inadequate awareness of the requirement to register their attendance at the mill for compensation eligibility before undergoing the annual medical checkup
Correction(s)	Mill management to give briefing/training to all workers on the need to register attendance at mill on the compensation supposedly paid to them when they go for annual Medical Check-up and etc.
Corrective Action Implemented *(including any evidence submitted)*	Mill management will ensure to monthly cross check the Time Card Summary Report whether the workers have register attendance at mill before go for annual medical checking.
Date of Response	30 Jan 2025
Audit Team Conclusion *(including any evidence reviewed)*	Auditor has reviewed the evidence of correction which is training has been conducted on 1st November 2024, auditor also review the Time Card Summary report for month of December, and found that all of the evidence is satisfactorily enough to close this NCR.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	30 Jan 2025

Indicator Number	6.2.4
Nonconformity Number	NEA 02 2024
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	01 Nov 2024
Nonconformity Issued To *(when more than one site/member)*: Tomanggong POM and Tomanggong Estate	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI 2019
Nonconformity Statement: 1. Insufficient evidence of compliance to Employee's Minimum Standards of Housing, Accommodations, and Amenities (Nurseries) Regulations 1990 Section 18(1) and 22(1). 2. Insufficient evidence of compliance to Employee's Minimum Standards of Housing, Accommodations, and Amenities (Nurseries) Regulations 1990 Section 17 and 23.	
Evidence: 1. Tomanggong POM During site visit at creche, it was found that milk supply and playthings were not provided at creche. This were confirmed during interview and documentation review with the child minder and Chief Clerk of Tomanggong POM. 2. Tomanggong Estate During site visit at creche, it was found that the creche is in unfavourable condition with sticky floor and faulty smell. Record of creche inspection by Medical Assistant (MA) available only once on 24.10.2024 also commented on the hygiene of the creche. One of the child minder is irresponsible of taking care of the children.	
Root Cause Analysis	1. The estate/mill management has provided toys for the crèche, but the quantity is minimal, and some essential playthings were overlooked, potentially affecting children's engagement and development. Additionally, while milk was previously supplied, there was a lack of communication between management and the childminder regarding its availability. The management did not follow up on the supply, and the childminder failed to provide updates, leading to a lapse in ensuring the children's nutritional needs were met. Strengthening communication and oversight is necessary to maintain proper childcare standards. 2. The estate/mill management appointed a childminder; however, the childminder failed to maintain the cleanliness, safety, and comfort of the crèche. This

	negligence raises concerns about the well-being of the children and highlights the need for better oversight and accountability to ensure proper childcare standards are upheld.
Correction(s)	1. The management promptly provided the necessary playthings and milk for the crèche, addressing the gaps in resources and ensuring the children have the required materials for engagement and nutrition. 2. The Estate Management conducted an immediate inspection to assess the condition of the crèche and, upon finding issues, swiftly reassigned the childminder to a different role as a weeder. This quick action was taken to ensure the proper care and management of the crèche, highlighting the management's commitment to maintaining a safe and suitable environment for the children. ***(Refer Attachment 2 (a), 2 (b), 2 (c) & 2 (d))***
Corrective Action Implemented *(including any evidence submitted)*	The Sustainability Team will conduct monthly inspections to regularly assess the condition of the playthings, toys, and milk supply, as well as review the overall condition of the crèche. This will ensure ongoing compliance with childcare standards and address any issues promptly to maintain a safe and supportive environment for the children.
Date of Response	30 Jan 2025
Audit Team Conclusion *(including any evidence reviewed)*	The auditor reviewed the evidence, including the Letter of Job Transfer for the childminder dated 31/10/24, weekly inspection records for November, monthly inspection reports by the manager, and pictorial evidence of the crèche conditions and playthings. After careful evaluation, the auditor concluded that all the evidence was satisfactory and sufficient to close the NCR.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	30 Jan 2025

7. 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

8. Nonconformities raised in the previous audit

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
3.7.2	NEA 01 2023	Finding: Establishment of gender committee unable to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women. Objective evidence: It was noted that Gender Committee has been established accordingly. The committee comprises of female employees of both management and workers representatives. However, the understanding and implementation of gender committee at Litang and Tagas Estate are very limited and there is no guideline as reference to the establishment of Gender Committee.	Root cause: Inadequate understanding of the function and role of the gender committee Corrective Action: • Estate management to establish the guideline as reference to representative gender committee to ensure they understand the function and role of gender committee. • Estate management & Sustainability Department will cross-check the understanding and implementation of gender committee at yearly basis.	Auditor has verify evidence the gender committee meeting and training and establishment of the Committee, and found that the evidence enough to close this NCR, However there is another Training related to safety raised in this indicator, so NCR Recurrence has been raised and upgraded to Major NCR.	Recurring

6.2.3	NEA 02 2023	Finding: Workers worked continuously without Rest Day as per Sabah Labour Ordinance (SLO) section 104B. Objective evidence: At Tomanggong Estate, interview session with one of the workers (security) mentioned that he works continuously without having rest day. Documentation review of the check-roll logbook showed that the said workers had work continuously including Public Holidays since January, February, March, May, June and September 2023. This were also confirmed during interview with Chief Security. This is contradictory to the SLO and the employment contract signed between worker and the management.	Root cause: Estate management allow the workers (security) works continuously without having rest day according to his will and was not referring and guided as per Sabah Labor Ordinance. It was assumed as acceptable when it was agreed by the workers at the first place. Corrective Action: • The management unit provide training/briefing immediately on 20.11.2023 regarding the important of rest day to the workers. • sustainability department provide training/briefing immediately on 20.11.2023 regarding the SLO on rest day to the CU PIC. • The Sustainability Team will ensure to monthly cross check the check roll regarding the workers rest day.	At the time of audit, the respective workers were interviewed and confirm that Rest Day was provided accordingly since the case. There is no other similar issues found during the audit. Therefore, the previous year Major NCR NEA 02 2023 has been closed satisfactorily. Details refer statement on 6.2.3	Closed
7.8.2	DA 01 2023	Finding: Water courses and wetlands was not effectively protected, including maintaining riparian and other buffer zones was not in line with 'RSPO Manual on BMPs for the management and	Root cause: Respective PIC (supervisor) during the chemical activities and EFB dumping sites were on leave. This has resulted the lack of Monitoring of employees during chemical activities at buffer	During site inspection at all estates riparian reserve and immature area field (W519F, L11E, L11D & L11C) at Litang Estate, (S02P&SO2O) at	Closed

		rehabilitation of riparian reserves' (April 2017). Objective evidence: Based on site inspection at Tagas Estate: 1)The riparian reserves (Sg. Segama) Field RP23/1, sighted traces of chemical spraying operation were carried out at the demarcated area. 2)The Field PR23/2, sighted traces of leachate from EFB dumping, that channel to artificial drainage and waterways that directly to Sg. Segama. 3)The Field SO02P, sighted traces of selective chemical spraying operation were carried out at the close to the water edge at the artificial drainage and waterways that directly channel to stream within Tagas Estate (Upstream). The selective spraying was implemented due to removed unwanted weed i.e., Itchgrass (Rottboellia cochinchinensis).	zones or drainages areas that directly channel to the natural waterways and will lead to the pollution. Corrective Action: • Will assign other PIC (supervisor) if chemical activities will carry out at buffer zones areas or waterways areas for monitoring of spraying activities and EFB dumping sites. • Provide training for workers to avoid any activities to the area from the water edge at the artificial drainage and waterways that directly channel to the natural waterways also will lead pollution. • Sustainability Team will monitor (twice a year) the efficiency of the training conducted by estate on prohibition to the area near the water edge at the artificial drainage and waterways that directly channel to the natural waterways also will lead pollution.	Tagas Estate, and (T98E, T98F, & T98G) at Tomanggong Estate sighted water courses and wetlands was fully protected, including maintaining and restoring appropriate riparian and other buffer zones. In addition, observed best practices was implemented according with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017) i.e soft grasses was maintained along the artificial drainage. ***As a result, previous Major NCR DA 01 2023 was satisfactory closed***	
7.10.3 DA 02 2023	Major	Finding: The few activities of significant pollutants was not identified and plans to reduce or	Root cause:	During site visit at :	Closed

		minimise them. Other pollutants were not effectively implemented and monitored. Objective evidence: 1)Portable generator and servicing/maintenance vehicle at house activities yet to be identified in the impact and aspect. Based on site inspection at wooden houses Litang Estate and portable generator at Tagas Estate, sighted traces of used oil lubricant on the ground without any preventive maintenance. 2)Waste disposal management was not efficiently implemented. During site inspection at wooden houses (Litang, Tagas, Tomanggong Estate/POM) sighted recycled wastes such as tin, bottle, plastic, scheduled wastes such as empty pesticides container, used PPE, and food wastes at the back of housing compound and adjacent the broken channel drains. 3)Open fire for waste disposal was implemented at Litang	Ineffective monitoring of the current estate management to the pollutant activities as per weekly inspection of housing areas. Corrective Action: • To provide training and briefing for PIC handling weekly housing inspection and to workers regarding spillage oil and recycle waste disposal to improve awareness and cleanliness among the workers and to improve the monitoring manner on the pollutant activities. • EIA also has been updated and revised to include the activity at housing areas related to oil spillage during maintenance of own motorcycle or vehicles. • Sustainability Team will monitor (by month) on site checking to avoid any pollutants regarding oil spillage and recycle waste disposal.	Housing complex's - 1)Portable generator and servicing/maintenance vehicle at house activities was identified in the environmental impact and aspect and was updated on 30/09/2024. Based on site inspection at wooden houses Litang Estate and portable generator at Tagas Estate, no traces of used oil lubricant on the ground. 2). During site inspection at wooden houses (Litang, Tagas, Tomanggong Estate / POM) sighted recycled wastes such as tin, bottle, plastic, scheduled wastes such as empty pesticides container, used PPE, and food wastes were maintenance according with environmental management plan and EIA.	

		Estate. Based on site inspection at wooden houses, sighted traces of fire burning that used for wastes disposal and dried coconut fronds.		3)No open fire for waste disposal was implemented at all Estates visited. Thus, previous NCR was satisfactory closed.	

9. 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: 13 September 2024

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

10.1 For Audit Report

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

10.2 For Public Summary Report

No	Consulted Stakeholders *(Type of Stakeholders)*	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Pusat Penyelidikan Pertanian Ulu Dusun, Sandakan, Jabatan Pertanian Sabah	13 Sep 2024	Email and Form	It is hereby informed that there is one (1) issue or proposal related to the environment to be submitted, namely: a) The presence of Invasive Alien Species (IAS) on plantations must be reported to the Sabah Department of Agriculture. The plantation management is advised to report to the Sabah Department of Agriculture or the nearest District Agriculture Office if there is any presence or infestation of IAS, including insects, weeds, or disease pathogens in the plantation area. The identified IAS species include: i. *Rhynchophorus ferrugineus* (Red Palm Weevil) ii. *Salvinia molesta* (Salvinia Water Fern) iii. *Parthenium hysterophorus* (Mexican Poppy Weed) iv. *Mimosa pigra* The department is ready to provide advisory services and guidance to	During the audit, it was observed a number of beneficial plants had been planted in polybags, ready for planting in the Nursery. Records showed that beneficial plants were continuously planted in the estates visited with maps indicating areas planted. As the outbreaks of Sooty Mold and Mealybugs are increasing in Sabah Oil Plantations, estates currently do census progression and will update Jabatan

				control the spread of these IAS. Their presence can have a negative impact on production costs or result in yield losses, either directly or indirectly	Pertanian when the census done.

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

Sampled Worker Consulted/ Interviewed in This Audit			**60**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Oil Palm Harvesters	Site interviews	No issues	NA
2	General workers	Site interviews	No issues	NA
3	Piece rated workers	Site interviews	No issues	NA
4	Mill Operator	Site interviews	No issues	NA
5	Processing (POM)	Site interviews	No issues	NA
6	Clerk	Site interviews	No issues	NA
7	Wireman	Site interviews	No issues	NA
8	Laboratory attendant	Site interviews	No issues	NA
9	Driver	Site interviews	No issues	NA
10	Security	Site interviews	No issues	NA

Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification				
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	

10. 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
Hap Seng Plantations (River Estates) Sdn Bhd – Sg Segama Group of Estate	Malaysia	Bukit Mas Palm Oil Mill	N/A	Certified	Certified	2012	
Bukit Mas Palm Oil Mill	Malaysia	Sungai Segama Estate	5,174.00	Certified	Certified	2012	
	Malaysia	Bukit Mas Estate	4,733.00	Certified	Certified	2012	
	Malaysia	Kawa Estate	1,276.19	Certified	Certified	2012	
Jeroco Plantation Sdn Bhd Jeroco Palm Oil Mill 1	Malaysia	Jeroco Palm Oil Mill 1	N/A	Certified	Certified	2013	
	Malaysia	Lokan Estate	3,155.39	Certified	Certified	2013	

	Malaysia	Lutong Estate	2,448.40	Certified	Certified	2013	
	Malaysia	Lungmanis Estate	2,200.00	Certified	Certified	2013	
	Malaysia	Batangan Estate	3,632.88	Certified	Certified	2013	
Jeroco Plantation Sdn Bhd Jeroco Palm Oil Mill 2	Malaysia	Jeroco Palm Oil Mill 2	N/A	Certified	Certified	2013	
	Malaysia	Kapis Estate	2,681.00	Certified	Certified	2013	
Hap Seng Plantations (River Estates) Sdn Bhd –	Malaysia	Tomanggong Palm Oil Mill	N/A	Certified	Certified	2015	
	Malaysia	Tomanggong Estate	2,654.80	Certified	Certified	2015	

Tomanggong Group of Estates	Malaysia	Litang Estate	2,648.62	Certified	Certified	2015	
	Malaysia	Tagas Estate	2,212.33	Certified	Certified	2015	
Pelipikan Estate	Malaysia	Pelipikan Estate	2,091.61	Not Certified	2025	NA	2025
Hap Seng Plantations Tomanggong Group of Estates	Malaysia	Tabin Estate	2,235.30	Not Certified	2025	NA	2025
	Malaysia	Northbank Estate	2,578.91	Not Certified	2025	NA	2025

11. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	**Applicable**
Was the time bound plan submitted during the initial audit?	**Yes, Time bound Plan has been approved by RSPO on 22/9/2023 that all unit must be certified on 2025 refer Table 12 below.**
Does the time bound plan contain a current list of all estates and mills?	**Yes, all estates and mills has been included in the Time Bound Plan**
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	**Yes, time bound plan has included the certification of all estates and mills within five years after obtaining RSPO membership.**

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?	**No**
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	**Yes, Time bound Plan has been approved by RSPO on 22/9/2023 that all unit must be certified on 2025 refer Table 12 below.**
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.*	**Yes, Time bound Plan has been reviewed by the Auditor**
Is there any revision made to the time bound plan? If YES, has the revised time bound plan been reviewed by the CB? *Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified.*The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).	**Yes, Time bound Plan has been approved by RSPO on 22/9/2023 that all unit must be certified on 2025 and has been reviewed by the Auditor. refer Table 12 below.**

Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	**No, all lapses and deviation has been accepted and approved by the RSPO**
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	**No.**

12. 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*	Assessment of compliance to RSPO Partial Certification Requirements was conducted in Northbank and Tabin Estate on 08-09/03/2021 and for Pelipikan Estate on 07-08/10/2020. From the assessment, the status of the uncertified management unit was summarized as follows: <u>Northbank and Tabin Estate</u> HCV Assessment at Northbank and Tabin Estate has been conducted in year 2013 and completed the report on 20 November 2013. Northbank and Tabin Estate are currently undergone Remediation and Compensation Procedure (RaCP). The timebound plan to achieve 100% RSPO proposed to be extended to 2025 after seek advice from RSPO Compensation Section/Integrity Unit on 11/04/2022. <u>Pelipikan Estate</u> Based on Retrospective HCV assessment made by certified HCV assessor (Green Harvest Sdn. Bhd.) there were no clearance of primary forest at Pelipikan Estate. However, there were land clearing made on May 2006, September 2010 and February 2011. Whereas clearing was made without HCV assessment.received the reviewer's comment on the LUCA assessment and latest replied on 07/05/2023
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.*	The latest internal assessment has been made to Northbank (3-4/08/2022) and Tabin Estate (1-2/08/2022) and for Pelipikan Estate on 1-3/03/2023: Assessment conduct by third parties was carried out through MSPO audit by Control union on date (07-14/10/2022)and Pelipikan (14-16/06/2023) **Northbank and Tabin Estate** Land conflict are still under court case. Please refer Hap Seng Plantations 2018 Annual Report – refer page 115 (b) **Pelipikan Estate** Land conflict was resolved with the affected and relevant parties. Please refer Hap Seng Plantations 2018 Annual Report – refer page 269 (c)

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.*	The latest internal assessment has been made to Northbank (3-4/08/2022) and Tabin Estate (1-2/08/2022) and for Pelipikan Estate on 1-3/03/2023: Assessment conduct by third parties was carried out through MSPO audit by Control union on date (07-14/10/2022)and Pelipikan (14-16/06/2023) <u>Northbank and Tabin Estate</u> JCC meeting with stakeholder which include local communities was conducted on 18/05/2023. The result of the meeting had no significant negative impact by the local community. <u>Pelipikan Estate</u> There were no labour dispute reported during JCC with stakeholder meeting conducted on 03/05/2023. Overall no negative impacts
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.*	The latest internal assessment has been made to Northbank (1-2/8/22) and Tabin Estate (3-4/8/22) on and for Pelipikan Estate on 1-3/3/23, there was no issue on legal non-compliance for all uncertified unit.
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.*	Based on the latest internal assessment carried out in 2022 and 2023, the progress of the certification was concluded as non-compliance against 4.5.4. (a-d) on new planting requirement, HCV, legal compliance and labour disputes for Tabin, Northbank and Pelipikan Estate. With regards to the land disputes, the action to address the issues were on-going.

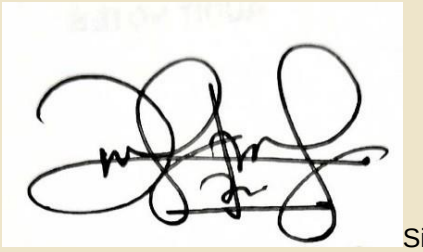
Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?	It was evident that in handling uncertified management unit has conducted the Joint Consultation Committee to address unresolved issues. Actions in progress. Auditor also has consult with Representative from NGO's WWF and conduct desk study through RSPO Complaints Portal, ASI Portal, Through several websites such Local Newspaper, Buletin and Magazine and found that no issues related to uncertified management units under the Hap Seng Plantations. Further information can be obtained from https://document.rspo.org/2022/Hap_Seng_Plantations_Holdings_Bhd_ACOP2022.pdf .
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)*	It was evident that in handling uncertified management unit has conducted the Joint Consultation Committee to address unresolved issues. Actions in progress. Auditor also has consult with Representative from NGO's WWF and conduct desk study through RSPO Complaints Portal, ASI Portal, Through several websites such Local Newspaper, Buletin and Magazine and found that no issues related to uncertified management units under the Hap Seng Plantations. Further information can be obtained from https://document.rspo.org/2022/Hap_Seng_Plantations_Holdings_Bhd_ACOP2022.pdf
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)?	As of this audit Hap Seng Plantations still on track and follow the requirement of uncertified requirement units, Further information can be obtained from https://document.rspo.org/2022/Hap_Seng_Plantations_Holdings_Bhd_ACOP2022.pdf . The details of the Time Bound Plan described as per attachment 6. HSP is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP. Auditor also has consult with Representative from NGO's WWF and conduct desk study through RSPO Complaints Portal, ASI Portal, Through several websites such Local Newspaper, Buletin and Magazine and found that no issues related to uncertified management units under the Hap Seng Plantations and decide no need to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements

13. 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)*

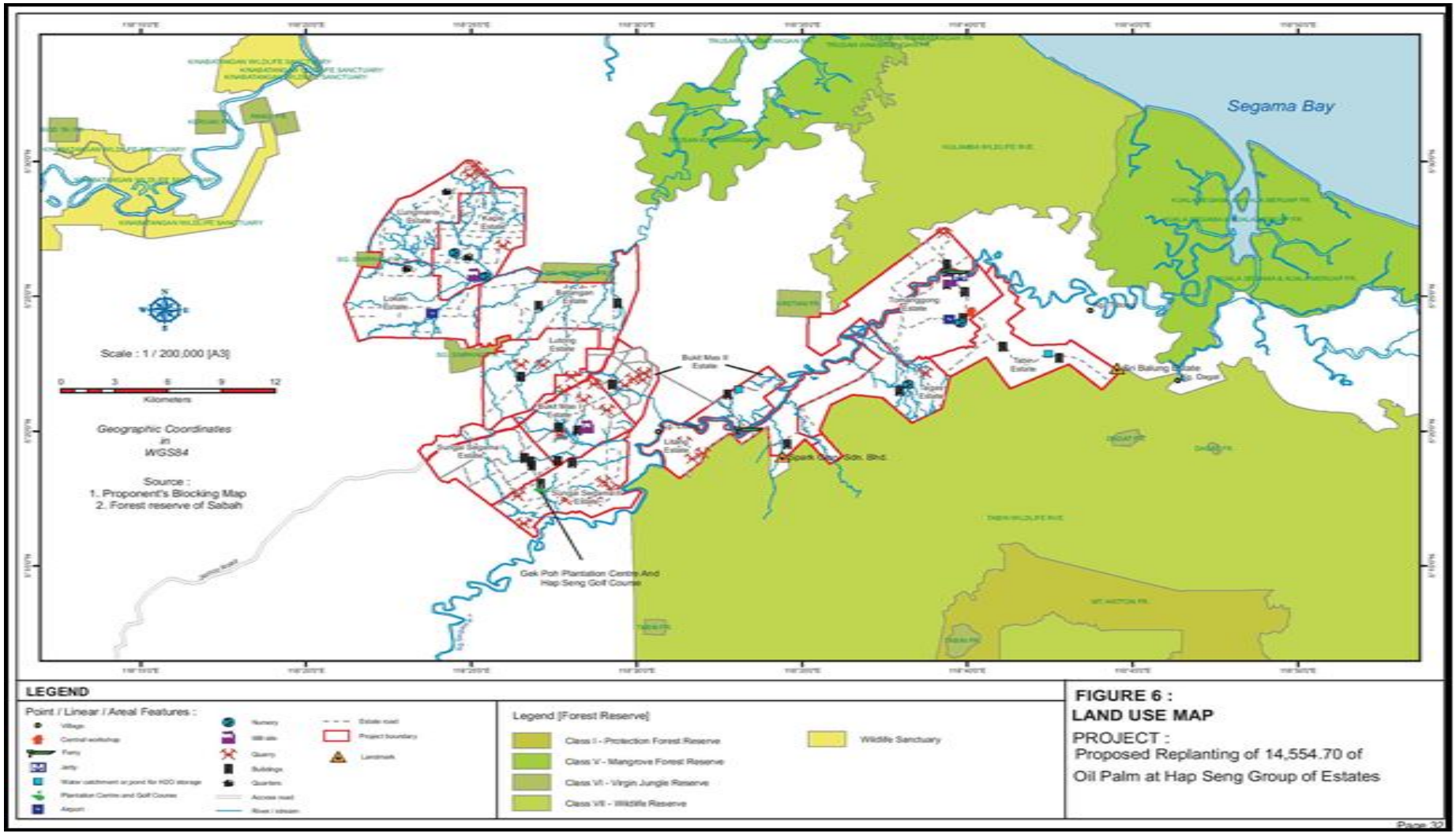
14. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

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	Kee Keow Chong	
Position	General Manager - Agronomy	
Date	18th March 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:		
Name	MOHD ZULFAKAR BIN KAMARUZAMAN	
Position	LEAD AUDITOR	
Date	07 Feb 2025	 Signature

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:		
Name	Kamini Sooriamoorthy	
Position	Section Head (FAF)	
Date	19/3/2025	 Signature

Appendix 1: Location Map Unit of Certification and Supply bases



Appendix 2: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Unit of Certification (POM and its supply bases) in the period of MMyyyy until MMyyyy 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 mmYYYY for East POM and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	0.59
PK	0.59
PKO	0.00
PKE	0.00

Extraction	**tCO_2e/t product**
OER	
KER	

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	11803.91
OP Planted on Peat	0.00
Conservation (Forested)	0.00
Conservation (Non-Forested)	125.64
Total	**11,929.55**

Production	t/year
FFB Processed	21.44
CPO Produced	4.56

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	48780.90	0.52	0.00	0.00	0.00	0.00	48780.90
CO_2 Emission from Fertilizer	1831.87	0.02	0.00	0.00	0.00	0.00	1831.87
N_2O Emission	2928.49	0.03	0.00	0.00	0.00	0.00	2928.49
Fuel Consumption	2202.77	0.03	0.00	0.00	0.00	0.00	2202.77
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-42902.34	-0.45	0.00	0.00	0.00	0.00	-42902.34
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**12841.68**	**0.14**	0.00	0.00	**2731.19**	0.00	**15572.87**

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

3. Summary of Mill Emission and Credits

	tCO_2	tCO_2e/t FFB
Emission		
POME	0.00	0.00
Fuel Consumption	1673.08	0.01
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	1673.08	0.01

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Diverted to	0
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	100
Diverted to methane capture (Flaring)	0
Diverted to methane capture (electricity generation)	0