RSPO P&C CERTIFICATION AUDIT REPORT

(Sawit Kinabalu Sdn Bhd - Apas Balung)

Audit Application Number:	PC25-002689
Assessment Type:	Annual Surveillance Audit 2
Date of Audit:	2-6 DECEMBER 2024
Audit Report Number:	1
Revision Number:	0
Audit Report Date	12 March 2025

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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	SIRIM QAS International Sdn. Bhd.
Address of Certification Body (Accredited Office)	Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri, Section 2, P.O. Box 7035, 40911 Shah Alam, Selangor, Malaysia.
Background of the Certification Body	SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia. SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & ISO 45001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 25 September 2024 (accredited since 2014)
Phone Number (Accredited Office)	(603) 5544 6119
Websites	**https://www.sirim-qas.com.my**
Contact Person Name	Kamini A/P M.Sooriamoorthy
Email	**kamini@sirim.my**
Accreditation Information	
ASI Code	ASI-ACC-065
Technical Scope	RSPO P&C, RSPO SCC
Geographical Scope	MALAYSIA AND INDONESIA
Accredited Since	27 SEPTEMBER 2014

2. Organisation Details and Certification Scope

2.1.Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	Apas Balung Complex
Address of the Management Unit/s	KM 37, Tawau – Semporna Highway, 91009 Tawau, Sabah, Malaysia.
Country	Sabah, Malaysia
Websites	www.sawitkinabalu.com.my
Description of the Management Unit	Apas Balung Complex is the complex under group of Sawit Kinabalu Sdn. Bhd. 3 plantation that fully managed by Sawit Kinabalu Sdn. Bhd is Sungai Balung Estate, Sungai Kawa Estate and Tawau Seed Garden which total area registered in land title is 7256.61 ha while planted area is 5331.53 ha. the location of main complex is at KM 37, Tawau – Semporna Highway, 91009 Tawau, Sabah, Malaysia.
Management Representative Name	Nazlan Mohamad
Management Representative Designation	General Manager Sustainability
Management Representative Email	nazlan@sawitkinabalu.com.my

2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0223-16-000-00
Name of RSPO Member	Sawit Kinabalu Sdn. Bhd.
Member Since	16 December 2016

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00140
prisma Document Reference Number	*(N/A until June 2025)*
RSPO PalmTrace ID No.	RSPO_PO1000014057
prisma Trading Account ID	TA25-017016
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using the *Identity Preserved (IP) Supply Chain Models
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:	03/01/2023 (Date of first RSPO certification)
Effective Date of Certificate:	03/01/2023
Expiry Date of Certificate:	02/01/2028
Name of Peer Reviewer	N/A

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	**prisma Site Business ID**	**Address of Palm Oil Mill**	**Mill's capacity (MT/hour)**	**GPS Coordinates**	
				Latitude	**Longitude**
Apas Balung Palm Oil Mill	ML25-001319	KM37, Tawau-Semporna Highway, 91009 Tawau, Sabah	60	118.1014 4	4.3713
Remarks: N/A					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
Sungai Balung Estate	na	KM37, Tawau-Semporna Highway, 91009 Tawau, Sabah	Own/Managed Estate	4.35789	118.0943

Sungai Kawa Estate	na	KM37, Tawau-Semporna Highway, 91009 Tawau, Sabah	Own/Managed Estate	4.38313	118.0551
Tawau Seed Garden	na	KM37, Tawau-Semporna Highway, 91009 Tawau, Sabah	Own/Managed Estate	4.3666	118.1013

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of the Supply Base	Certified Area (Ha)	Planted Area (Ha)			Unplanted Area (Ha)				
		Oil palm planted on non peatland	Oil Palm Planted on Peat	Other Crop(s)	HCV	HCS	HCV-HCS	Conservation	Facilities / Others
Sungai Balung Estate	**4062.90**	**0.00**	**0.00**	**0.00**	**0.05**	**0.00**	**0.00**	**26.09**	**549.16**
Sungai Kawa Estate	**2384.18**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**26.51**	**200.31**
Tawau Seed Garden	**288.00**	**0.00**	**0.00**	**0.00**	**1.44**	**0.00**	**0.00**	**0.00**	**12.99**
TOTAL	**6735.08**	**0.00**	**0.00**	**0.00**	**1.49**	**0.00**	**0.00**	**52.60**	**762.46**

Remarks:
Changes in certified area for Sg.Kawa estate, **2384.18Ha.**
16.04 HA (Excluded due to land given to Pesuruhjaya Tanah Perseketuan, CL105418184)

5.78 HA (This area is owned by company however it was excluded due to area located at villager's land, CL105544741)

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
Sungai Balung Estate	**0.00**	**0.00**	**3213.80**	**0.00**	**3213.80**	**3213.80**
Sungai Kawa Estate	**313.0**	**0.00**	**1110.0**	**772.0**	**2195.0**	**2195.0**
Tawau Seed Garden	**48.89**	**15.48**	**145.68**	**63.52**	**273.57**	**273.57**
TOTAL (ha)	**361.89**	**15.48**	**4469.48**	**835.52**	**5682.37**	**5682.37**
Remarks: N/A						

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

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

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2024	2025	2026	2027	2028	
Sungai Balung Estate	**N/a**	**N/a**	**N/a**	**N/a**	**N/a**	**N/a**
Sungai Kawa Estate	**N/a**	**N/a**	**352**	**338**	**401**	**1091**
Tawau Seed Garden	**13.18**	**7.47**	**7.04**	**11.24**	**15.73**	**54.66**
TOTAL (ha)	**13.18**	**7.47**	**7.04**	**11.24**	**15.73**	**N/a**

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

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

Name of other FFB Suppliers	Type of FFB Suppliers	Certified Status	GPS Coordinates		FFB received by the mil (MT)
			Latitude	Longitude	
Sannang B. Pasalon	**Independent Smallhoder (ISH)**	**Non RSPO Certified**	**4°17'38.40" N**	**118°05'20.40" E**	**32.24**
last received on date 15/10/2024)					
				TOTAL	**32.24**

3.5. Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	**01/12/2024**
	End Date	**30/11/2025**
Projected Certified FFB Volume (MT)	132,400	
Average Production Yield (MT/ Ha)	19.70	
Projected CSPO Certified Volume (MT)	Identity Preserved	26,480
	Mass Balance	NA
Projected CSPK Certified Volume (MT)	Identity Preserved	5627
	Mass Balance	NA
Oil Extraction Rate (OER) (%)	**20.00**	
Kernel Extraction Rate (KER) (%)	**4.25**	

3.6. 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	**N/A**	Start Date	**N/A**
	End Date	**N/A**	End Date	**N/A**
Actual Production Period Reported	From	**N/A**	From	**01/12/2024**
	To	**N/A**	To	**30/11/2025**
Projected FFB Certified Volume (MT)			132,400	
Actual production of FFB (MT)				
Projected CSPO Certified Volume (MT)			26,480	
Actual CSPO Production Volume (MT)				
Actual CSPO Volume Sold as RSPO Certified (MT)				
Actual CSPO Volume Sold as Conventional (MT)				
Actual CSPO Volume Sold under Other Scheme (MT)				
Total Actual CSPO Volume Sold (MT)				
Actual CSPO credits sold (where applicable)				

Projected CSPK Certified Volume (MT)		5627
Actual CSPK Production Volume (MT)		
Actual CSPK Volume Sold as RSPO Certified (MT)		
Actual CSPK Volume Sold as Conventional (MT)		
Actual CSPK Volume Sold under Other Scheme (MT)		

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

Name of Palm Oil Mill				
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	**03/04/2024**	Start Date	
	End Date	**02/04/2025**	End Date	
Actual Production Period Reported	From	**01/ 12 / 2023**	From	
	To	**31 / 01 / 2025**	To	
Projected FFB Certified Volume (MT)	134, 985.00			
Actual production of FFB (MT)	126, 190.07			
Projected CSPO Certified Volume (MT)	28,346.85			
Actual CSPO Production Volume (MT)	23, 135.26			
Actual CSPO Volume Sold as RSPO Certified (MT)	0			
Actual CSPO Volume Sold as Conventional (MT)	23, 135.26			
Actual CSPO Volume Sold under Other Scheme (MT)	0			
Total Actual CSPO Volume Sold (MT)	23, 135.26			
Actual CSPO credits sold (where applicable) (MT)	0			

Projected CSPK Certified Volume (MT)	6,074.33	
Actual CSPK Production (MT)	5,046.443	
Actual CSPK Volume Sold as RSPO Certified (MT)	0	
Actual CSPK Volume Sold as Conventional (MT)	0	
Actual CSPK Volume Sold under Other Scheme (MT)	5022.69	

REMARKS :

Data actual for 14 months..Additional 2 months data to add from verification audit.

Verification audit to upgrade from MB to IP SCCS model on 21/02/2025

Due to business strategic planning, Apas Balung POM planned to receive and process only FFB from the Certified Supply base. Sighted the Records from Weighbridge and Office the last received Crop from non-certified FFB supplier was on 15/10/2024. Since 16/10/2024 there is no noncertified FFB received from Outsider Crop as verified by the auditor during Site visit, verifying weighbridge ticket and Interview with Grader, Weighbridge Clerk and Auxiliary Police.

It was confirmed, no significant changes to certified FFB obtained by POM. All certified FFB supplied from estates belong to Sawit Kinabalu Apas Balung Complexs. There are only three-estates namely,Sungai Balung Estate, Sungai Kawa Estate, Tawau Seed Garden.

No changes to the certified products produced by Apas Balung POM. All Mass Balance Product which is CPO and PK has been flushed and sell as a Conventional with last flushed out on 04/12/2024 (CPO) and (PK) and sold to Kunak Refinery Sdn Bhd, (product PK, weighbridge no: 33423, DO no: 24209, net weight 24.72mt) and (product CPO, weighbridge no: 175,869, DO no: 33410, net weight: 37.20mt). Auditor has verified trough site visit and document *'RSPO and MSPO Mass Balancing Records for Oil Mill'* and *'Daily Production Report – DPR ABM"*

Add tables as necessary

4. Audit Programme

4.1. Audit Methodology

The audit covered Apas Balung 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 Sungai Balung Estate, Kawa Estate, and Tawau Seed Garden 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.

On date 21/02/2025, a Verification audit was conducted to upgrade from MB to IP SCCS model. Based on the findings, the auditor was of the view that Sawit Kinabalu Apas Balung POM had fulfill the requirements of the RSPO Supply Chain Certification Standard for the IP model.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Rozaimee Ab Rahman	Lead Auditor	ASI1AU6HF7
Rohazimi Mat Nawi	Auditor	ASI1P4D2WW
Ismail Adnan Abdul Malek	Auditor	ASI13MZBJC
Mohd Razman Salim	Auditor	ASI14A6KY7

4.2.1 Audit Team Member – for Verification Audit

Name	Role	CAB Auditor Number
Rozaimee Ab Rahman	Lead Auditor	ASI1AU6HF7

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
02/12/2024	8.00 am -5.00 pm	ASI14A6KY7 (MRS)	Apas Balung 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
		ASI1AU6HF7 (RAR)		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
		ASI1P4D2WW (RMN)		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
		ASI13MZBJC (IA)		Coverage of assessment: (external, contractor) ▪ Facilities at workplace inspection (laboratory, clinic, stores, workshop and. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Controlled/open burning ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ Training and skill development programs ▪ Continuous improvement

03/12/2024	8.00 am -5.00 pm	ASI14A6KY7 (MRS)	Sungai Balung Estate	Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2015 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI1AU6HF7 (RAR)		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
		ASI13MZBJC (IA)		Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers Continuous improvement
		ASI1P4D2WW (RMN)		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.
04/12/2024	8.00 am -5.00 pm	ASI14A6KY7 (MRS)	Sungai Kawa Estate	Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2015 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI1AU6HF7 (RAR)		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
		ASI13MZBJC (IA)		Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers

				Continuous improvement
		ASI1P4D2WW (RMN)		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.
05/12/2024	8.00 am -5.00 pm	ASI14A6KY7 (MRS)	Tawau Seed Garden Estate	Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2015 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal)

				▪ Training and skill development programs Continuous improvement
		ASI1AU6HF7 (RAR)		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
		ASI13MZBJC (IA)		Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations

				▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers Continuous improvement
		ASI1P4D2WW (RMN)		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.
06/12/2024	8.00 am -5.00 pm	ASI14A6KY7 (MRS) ASI1AU6HF7 (RAR) ASI13MZBJC (IA) ASI1P4D2WW (RMN)	Apas Balung Complexs	•Mr Ismail Adnan (IA) – continue assessment at Apas Balung POM to conduct stakeholder consultation (external social coverage) •Others auditor – will decide and go to unfinished assessments at respective site.

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

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

Yes - Verification audit to upgrade from MB to IP SCCS model on 21/02/2025

Due to business strategic planning, Apas Balung POM planned to receive and process only FFB from the Certified Supply base. Sighted the Records from Weighbridge and Office the last received Crop from OCP was on 15/10/2024. Since 16/10/2024 there is no crop received from Outsider Crop as verified by the auditor. This was confirmed by conducting the site visit, verifying weighbridge ticket and Interviewing with Grader, Weighbridge Clerk and Auxiliary Police. It was confirmed, there are no significant changes to certified FFB obtained by POM. All certified FFB supplied from estates belong to Sawit Kinabalu Apas Balung Complexs. There are only three-estates namely,Sungai Balung Estate, Sungai Kawa Estate, Tawau Seed Garden.

All Mass Balance Product which is CPO and PK has been flushed and sell as a Conventional with last flushed out on 04/12/2024 (CPO) and (PK) and sold to Kunak Refinery Sdn Bhd, (product PK, weighbridge no: 33423, DO no: 24209, net weight 24.72mt) and (product CPO, weighbridge no: 175,869, DO no: 33410, net weight: 37.20mt). Auditor has verified trough site visit and document ‘RSPO and MSPO Mass Balancing Records for Oil Mill’ and ‘Daily Production Report – DPR ABM”

4.5. Sampling Details

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

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

4.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2023	2024	20xx	20xx	20xx
Apas Balung POM	☒	☒	☐	☐	☐
Sungai Balung Estate	☒	☒	☐	☐	☐
Sungai Kawa Estate	☒	☒	☐	☐	☐
Tawau Seed Garden	☒	☒	☐	☐	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: ROZAIMEE BIN AB RAHMAN	
Requirements	**Description**
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Had attended training RSPO P&C standard and completed evaluation and qualified as lead auditor RSPO since 2016
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Successfully completed a refresher course for RSPO endorsed P&C lead auditor course in 2023

Audit Team Members:		
Requirements	**CAB Auditor Number**	**Description**
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	Audit team Leader: ASI1AU6HF7	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies having served in Palm Oil Mill more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit
	Audit Team Member 2: ASI13MZBJC	Holds a Master of Forestry, University of British Columbia, Canada. Years spent in forestry related activities prior being the Senior Lecturer at the Forestry Faculty, Universiti Putra Malaysia and currently as Forest Auditor, RSPO and MSPO Auditor.
	Audit Team Member 3: ASI14A6KY7	Holds a Degree of Forestry, University of Putra Malaysia, experienced as Sub Assistant Conservator, involved with Forest Administration/ Management and Enforcement. Seven years as Forest Officer/Loggin. A qualified RSPO P & C Auditor with experience in Forest, Social and MSPO auditing.
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: ASI1AU6HF7	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies having served in Palm Oil Mill more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit
	Audit Team Member 2: ASI13MZBJC	Holds a Master of Forestry, University of British Columbia, Canada. Years spent in forestry related activities prior being the Senior Lecturer at the Forestry Faculty, Universiti Putra Malaysia and currently as Forest Auditor, RSPO and MSPO Auditor.

	Audit Team Member 3: ASI14A6KY7	Holds a Degree of Forestry, University of Putra Malaysia, experienced as Sub Assistant Conservator, involved with Forest Administration/ Management and Enforcement. Seven years as Forest Officer/Loggin. A qualified RSPO P & C Auditor with experience in Forest, Social and MSPO auditing.
Successfully completed an RSPO endorsed P&C lead auditor course	Audit team Leader: ASI1AU6HF7	Completed RSPO P&C lead auditor course in 2017 and refresher course in 2024
	Audit Team Member 1: ASI1P4D2WW	Completed RSPO P&C lead auditor course in 2020 and refresher course in 2024
	Audit Team Member 2: ASI13MZBJC	Completed RSPO P&C lead auditor course in 2020 and refresher course in 2023
	Audit Team Member 3: ASI14A6KY7	Completed RSPO P&C lead auditor course in 2020 and refresher course in 2024
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit team Leader: ASI1AU6HF7	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
	Audit Team Member 1: ASI1P4D2WW	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 and ISO 9001 in 2015
	Audit Team Member 2: ASI13MZBJC	Successfully attended Lead Auditor Course for ISO 14001, OHSAS 18001 and ISO 9001 in 2013
	Audit Team Member 3: ASI14A6KY7	Successfully completed the 5-day lead auditor course for ISO 9001 in 2024
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit team Leader: ASI1AU6HF7	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 1: ASI1P4D2WW	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 2: ASI13MZBJC	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 3: ASI14A6KY7	Can demonstrate of the latest version of RSPO Certification Systems
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: ASI1AU6HF7	Not audited this.
	Audit Team Member 1: ASI1P4D2WW	Not audited this.
	Audit Team Member 2: ASI13MZBJC	Not audited this.
	Audit Team Member 3: ASI14A6KY7	Not audited this.

A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	Audit team Leader: ASI1AU6HF7	Had completed and pass evaluation of RSPO lead auditor since 2017.
	Audit Team Member 1: ASI1P4D2WW	Had completed and pass evaluation of RSPO lead auditor since 2019.
	Audit Team Member 2: ASI13MZBJC	Had completed and pass evaluation of RSPO lead auditor since 2015.
	Audit Team Member 3: ASI14A6KY7	Had completed and pass evaluation of RSPO lead auditor since 2020.
Knowledgeable and experience of the local/regional laws	Audit team Leader: ASI1AU6HF7	Knowledgeable and experience of the local/regional laws
	Audit Team Member 1: ASI1P4D2WW	Knowledgeable and experience of the local/regional laws
	Audit Team Member 2: ASI13MZBJC	Knowledgeable and experience of the local/regional laws
	Audit Team Member 3: ASI14A6KY7	Knowledgeable and experience of the local/regional laws
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit team Leader: ASI1AU6HF7	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	He had more than 5 years of working experience in the oil palm operation.
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	Audit team Leader: ASI1AU6HF7	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 2: ASI13MZBJC	He had more than 5 years of working experience in the OSH audit
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	Audit team Leader: ASI1AU6HF7	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 2: ASI13MZBJC	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 3: ASI14A6KY7	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit team Leader: ASI1AU6HF7	Attended SA 8000 training in 2018 and SMETA training in 2021

		and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 1: ASI1P4D2WW	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 2: ASI13MZBJC	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 3: ASI14A6KY7	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit team Leader: ASI1AU6HF7	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
	Audit Team Member 1: ASI1P4D2WW	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies having served in Palm Oil Mill more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit
	Audit Team Member 2: ASI13MZBJC	Holds a Master of Forestry, University of British Columbia, Canada. Years spent in forestry related activities prior being the Senior Lecturer at the Forestry Faculty, Universiti Putra Malaysia and currently as Forest Auditor, RSPO and MSPO Auditor.
Fluent in one of the main national languages	Audit team Leader: ASI1AU6HF7	Fluent in Malays and English
	Audit Team Member 1: ASI1P4D2WW	Fluent in Malays and English
	Audit Team Member 2: ASI13MZBJC	Fluent in Malays and English
	Audit Team Member 3: ASI14A6KY7	Fluent in Malays and English
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	Audit team Leader: ASI1AU6HF7	Had completed RSPO Supply Chain auditor training course in 2018 and experienced auditing supply chain since 2018..
	Audit Team Member 1: ASI1P4D2WW	Had completed RSPO Supply Chain auditor training course in 2018

5. Audit Findings & Results

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans		Sawit Kinabalu Sdn. Bhd. has established a Transparency Policy, signed by the Group Managing Director dated 01/11/2021 to expresses the desires of the organization to conduct business in an atmosphere that is open and transparent. In the policy stated as follows: To facilitate transparency, the organization shall: Share on a timely basis with its stakeholders: - •Public records as set by law. •The Company Annual Report •Management approved policies, when appropriate. •Information on organizational structure. •Other information as may be determined by the board to be important to employees and stakeholders. The company has also listed document available to the public as documented in the “Senarai Informasi Am” doc. no. SKG/SUS/SOP-04-02, rev. 02 dated 01/02/2022. The information: Include: 1.OU organisation chart 2.OSH Organisation chart 3.Company policies	☒ 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).		4.Company mission and vision 5.Occupational health and safety plan 6.Plan and impacts assessment relating environmental and social impacts. 7.HCV and HCS document 8.Pollution prevention and reduction plans 9.Details of complaints and grievances 10.Public summary of certification assessment report 11.Report on the progress of the smallholder support program 12.Dispute resolution procedure 13.Results of FPIC process (if any) 14.Land titles/ land ownership	
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		The company established communication to continue in the use of the internet to disseminate public information relating to the company sustainability approach. Information such as company policies, sustainability journey, and conservation program were available in the company website: https://www.sawitkinabalu.com.my.	☒ 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.		Request of information by external and internal stakeholders was conducted through stakeholders meeting, visitor books, letter, and forms. The operating units maintain records of all request and OU's response. Reviewed were sampled requests from DOSH, DOE, JTK etc. The response from the operating units was available and verified during the audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		Consultation and communication procedures were addressed in the *"Prosedur – Perundingan & Komunikasi"* (Refer to document no. SKG/SUS/SOP – 04, rev. 03 dated 01/04/2022. As per the SOP established, the respective Manager of the operating unit acts as the Management Representative to handle any consultation and communication with all stakeholders. The Consultation and communication procedure was communicated through stakeholders' consultation meeting.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		The operating units maintain the stakeholders' information in the Stakeholders list. Stakeholders' details included person in charge, address, e-mail and contact number for the various stakeholders' category for both internal and external stakeholders. External stakeholders' included local communities, authorities, vendors neighbours NGOs, Contractors etc.	☐ 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.		Sawit Kinabalu Sdn. Bhd. has established a Business Ethic Policy signed by the Group Managing Director dated 01/11/2021. The policy stated the company's commitment to eliminate and avoids corruption in all forms. The policy was available in 2 languages, Bahasa Malaysia and English and also available in the company websites. The policy was displayed at strategic places in the operating units such as notice boards at the muster ground or offices. The policy was communicated to the workers through training as reviewed in criteria 3.7.2. For external stakeholders, the policy was communicated during stakeholder meeting	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		Compliance and implementation of the policy and ethical conducts have been addressed in the contract agreement between the company and its contractors. The Sustainability Department of Sawit Kinabalu Sdn. Bhd monitors the compliance and implementation of the policy during internal audit. The operating units also monitor the implementation of the policy through due diligence of the contractors. The contractors were required to submit documents such as their workers copy of passport, identification cards, work permit, employment contract and monthly payslips to Sawit Kinabalu Sdn. Bhd office for verification, retention and due diligence	☒ 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.		The unit of certification are in compliance with applicable legal requirements, however (i) *Boiler CEMS daily monitoring reported & found, opacity exceed limit as per Environmental Quality (Clean Air) Regulations 2014.* (ii) *Milk and toys not provided at creche as per section 18, Employees' Minimum Standards of Housing, Accommodations and Amenities Act 1990*	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.		List of Legal Register Requirements, SKG/HQ/LU/LR/2019, Rev 9 has been updated accordingly dated in 01/07/2024, and approved by the mill/estate manager	☐ 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.		All contracted parties including suppliers were documented in “List of Stakeholder (External) (SKG/SUS/SMSM-04)” updated in 20/07/2024.	☒ 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.		Every appointed FFB supplier was accompanied with contract agreement namely “FFB Sales & Purchase Agreement” Specific requirements on meeting applicable legal requirements was written in the “*Notis Pematuhan Terhadap Keperluan Perundangan dan Persijilan Kelestarian* (SKG/SUS/FRM-10)” as addendum to the main contract agreement. The notice stated: “…semua kontraktor, pembekal dan perunding syarikat yang berurusan dengan Sawit Kinabalu Sdn Bhd adalah tertakluk kepada pematuhan keperluan pensijilan dan semua undang-undang dan peraturan-peraturan terpakai untuk negeri Sabah seperti:”. In addition to it, this statement was added to the notice “Semua kontraktor termasuk pembekal BTS hendaklah memastikan tidak ada buruh kanak-kanak, buruh paksa dan pemerdagangan pekerja.”	☒ 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.		Every appointed FFB supplier was accompanied with contract agreement namely “FFB Sales & Purchase Agreement” Specific requirements on meeting applicable legal requirements was written in the “*Notis Pematuhan Terhadap Keperluan Perundangan dan Persijilan Kelestarian* (SKG/SUS/FRM-10)” as addendum to the main contract agreement. The notice stated: “…semua kontraktor, pembekal dan perunding syarikat yang berurusan dengan Sawit Kinabalu Sdn Bhd adalah tertakluk kepada pematuhan keperluan pensijilan dan semua undang-undang dan peraturan-peraturan terpakai untuk negeri Sabah seperti:”. In addition to it, this statement was added to the notice “Semua kontraktor termasuk pembekal BTS hendaklah memastikan tidak ada buruh kanak-kanak, buruh paksa dan pemerdagangan pekerja.”	☒ 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		Only 1 directly sourced FFB uncertified details information were established	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		No indirect sourced FFB	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				
3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly developed business case for Scheme Smallholders.		Sighted 5 years Business plan and annual budget (Annual Operating Budget) were available. The business management plan is translated by the company preparation of annual operational and financial budgets in advance of a reporting period, outlining inter alia budgeted crop production, field programs and capital requirement to generate operating expenses, income and cashflow. In addition, economic viability of the plantation operations is projected through a long-term management planning as shown in the documented Estate Projected Cash Flow for Year 2024 – 2028	☒ 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.		Apas Balung CU had established and documented a management plan (budget) inclusive of the long-range replanting programs (LRRP) for 10 years. This management plan inclusive of the replanting program was reviewed annually. The decision for replanting was based on factors like FFB crop availability for the mill, FFB Yield, Height & Age of palms, market price of CPO, etc.	☒ 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		For Apas Balung Mill, management had conducted review twice per year which the latest review conducted on 26-27 August 2024. Meeting been chaired by General Manager (Processing & Engineering) as top management and attended by all department and mill representatives. For Tawau Seed Garden, management review has been conducted on 28/8/2024 attended by managers and all respective personnel. For Sg Kawa Estate,management review has been conducted on 18/9/2024 attended by officer in charge and all respective personnel. For Sg Balung Estate, management review has been conducted on 12/9/2024 attended by estate manager and all respective personnel. Among the agenda been discussed are result of internal audit, process performance and etc. From meeting minutes was found adequate cover all the agenda.	☒ 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)		The operating units have established continuous improvement plan based on risk assessment conducted on social and environmental impacts documented in Social Improvement Plan and Environmental Management and Improvement Plan. Among the improvement plan established as follows: 1.Completed boiler ash storage area - ABM 2.New technical oil storage tank - ABM 3.New Surface aerator – ABM 4.Culvert for estate road - TSG 5.Installation of culvert for estate road – SKE. 6.P&D used Dipel reduction of 30% compare to 2023.-SKE 7.Installation of concrete Box culvert c/w wing wall – SBE 8.Construct o water conservation pit – SBE 7.Reduce of Tornado (Fertilizer) by 25% compare 2023 – SBE.	☒ 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.		RSPO metric template version 2.1 is used for the reporting ofApas Balung certification unit's metrics (economic, social and environment). Data reporting period is January 2023 to December 2023 for (social and environment metrics) and economic metrics from Novemberr 2023 to Octobert 2024 (counting back from audit month). Based on verification with input data, no discrepancies of data reported in the metrics for the period under review for all the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			operating units	☐ 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.		Sawit Kinabalu Sdn Bhd had established a standard operating procedure (SOP) for oil palm operations (AKSB/ISO/PRO 1 TO 27), which was updated on 9/5/2022 and was applicable to all of the group's POM. The Balung Apas POM continues to adopt the established SOP as a reference in their operation. Among the "Standard Operations Manual" (Production), which includes an operation flow chart, work description, and documentation or records, The Apas Balung CU estates continued to use the established manuals which were: ▪ Agricultural Technical Policy (ATP) 2010 which had 16 topics ▪ SPO Manual ▪ SOP for OSH ▪ Safe Operating Procedure 32 items ▪ Security Policy (Guidelines and Procedures), ▪ ‘’Work Instruction Procedure and ▪ cattle management procedure In Oil Palm Plantations. It is including handling of plant and equipment, grazing management, cattle feed management, livestock breeding management, cattle health management, identification system, transporting of cattle, receiving of cattle and quarantine and acclimation.	☒ 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.		Site observation during field visits at harvesting, spraying and manuring operation and interview with the sampled employees revealed the estate SOP have been implemented and the necessary record has been maintained. Daily reports are submitted	☒ Conform ☐ Major Nonconformity

			to the Manager for the monitoring of the estate operations.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.3.3	Records of monitoring and any actions taken are maintained and available.		In the Apas Balung CU the monitoring of the SOP implementation was closely made by the all levels of the supervisory personnel with records maintained and checked. Among others the records are; a) EHS workplace inspection on quarterly basis. b) Agronomist visits reports Among others areas checked • Appearance of palm / Ground cover and soil management • Nursery / Replanting program • Pest & Disease • Leaf analysis / soil analysis • Yield / fertilizer recommendations c) Planting Advisor / Visiting Engineer visits d) The executives/staff level performed daily duties through the morning muster as part of the monitoring work. Field visits during the audit was made randomly on the day activities to verify PPE and GAP practices. e) Mill Manager/Engineers and the shift Supervisors on the day-to-day routine supervision in the mill f) Laboratory analyst /samplers performing scheduled sampling of produce and daily results. g) All visits are supported by reports. h) Changes / updates of any work procedures will be notified through circulars from the Head Office.	☒ 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.		No new plantings and new operations. The Social Impact Assessment (SIA) for the Apas Balung Complex reviewed the impact of estate and mill operations on workers, their families, contractors, suppliers, and local communities. The last replanting occurred in 2013, and the previous SIA remains applicable. The study, conducted by Alphasigma Consultant and Kiwiheng Environmental Consultants, aimed to document social aspects, identify benefits and issues, develop improvement plans, and assess readiness for RSPO/MSPO certification.	☒ 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.		ABM had established and maintained Environmental Aspect Impact Register and documented inside SKG/ENV/FRM-01 latest updated on 1/12/2024. Among the identified are BioGas station, wastewater treatment, land irrigation, Boiler, workshop, and production activities. Sighted action plan ben identified are monitoring programmes, training programmes, series of working procedure and appointment of competence person. For estates had maintained environmental aspect impact register latest updated on 2/1/2024 (TSG), 2/7/2024 (SKE) and 9/7/2024 (SBE). Among the identified activities are FFB transportations, weeding & spraying, harvesting & collection, Scheduled waste store, workshop and premix area. The Social Impact Assessment (SIA) for the Apas Balung Complex was conducted by Alphasigma Consultant (for Sg. Kawa Estate, Sg. Balung Estate, and Apas Balung Palm Oil Mill) and Kiwiheng	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Environmental Consultants Sdn Bhd (for Tawau Seed Garden). The assessment evaluated estate and mill operations, consulting both internal and external stakeholders. Key areas for improvement were identified, and a Social Improvement Plan (SIP) was developed using Sawit Kinabalu Group's (SKG) template. The assessment included interviews with workers (harvesters, sprayers), worker representatives, gender committees, contractors, suppliers, local communities, neighboring estates, government agencies, and schools.	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		For Mill had established environmental management and improvement plan with latest updated date 1/12/2025. Among the implementation records been verified are: a. Certificate of calibration for influent flowmeter valid until 24/6/2025. b. Certificate of calibration for effluent flowmeter valid until 24/6/2025. c For estates had established environmental management and improvement plan with latest updated date 2/1/2024 (TSG), Among the implementation records been verified are: a.Daily vehicle inspection TSG Badang 03 & Badang 05 updated sample November. b.Record of Oil Trap Monthly Inspection at SKE verified and updated for Sept, Oct The Apas Balung Complex follows Sawit Kinabalu Group's (SKG) Social Improvement Plan (SIP) template (SKG/SUS/SMSM-07), which is reviewed and updated annually. The plan integrates inputs from external stakeholder meetings, internal worker representative	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			meetings, OSH Committee meetings, and Gender Committee meetings. The latest review in 2024 addressed key social issues, including replanting activities, school concerns, canteen prices, and road maintenance. The stakeholder meetings, conducted independently, included government agencies, neighboring estates, local communities, suppliers, and contractors.	
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.		*Recruitment & Selection Policy* signed by Group Managing Director on 13/10/2023. The policy is available in Bahasa Malaysia and English. According to the policy, the company is committed to equality, diversity and inclusion and to safeguarding in all it does including the recruitment and selection process such as: • Select candidates for interview based on their skills, qualifications and experience without any bias, hatred and unfairness. • Provide induction training with emphasize on language, safety, labour laws, company policies, and cultural practices.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented and records are maintained.		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. procedure of *Pengurusan Sumber Manusia Pekerja* (SKSB/HRA/WI-2/31, revision 3) updated on 23/10/2023. Based on an interview with Apas Balung Complex's representative and documentation review found, Apas Balung Complex implements and follows the recruitment procedure accordingly and in line with the *Recruitment & Selection Policy.* Apas Balung Complex has established a personal file for each worker. Relevant employment documents are available and well maintained as example below: • *Borang Permohonan Pekerjaan Pekerja (Gaji Hari/Gaji Pajak) (SKG/HRA/WI – 2/31-1)*	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Contract agreement • *Borang Penyerahan/Penerimaan Pasport Pekerja Asing (SKSB/HRA/Form – 2/32-1)* • Labour Registration • Medical Checkup Report • Copy of identity card/ passport/ PLKS In addition, Apas Balung Complex maintained the following documents related to the worker's wages and payment, among others: • Pay slip – permanent and contractor worker's • Checkroll • Overtime record • Facetime record (attendance) • EPF and SOCSO contributions • Annual/ medical leave application	
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		The operating units has conducted assessment for risk covers all main operations and support operations. Sawit Kinabalu Sdn. Bhd. has established Standard Operating Procedure for Hazard Identification, Risk assessment and Risk Control documented in "Prosedur HIRARC, doc no. SKSB/SUS/OSH/PRO-03, rev. 00 dated 01/04/2019". As stated in the SOP, review to be conducted if any plant modification or changes in organisation, introduction of new material, machineries or procedure, changes in laws and regulations, accident occurrence and minimum period of 3 years. For others risk assessment such as Chemical Health Risk Assessment (CHRA) and Noise Risk Assessment (NRA	☒ 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 operating units have established and monitored Occupational Safety and Health Plan 2024. Reviewed the implementation of the management plan FY 2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.				
3.7.1 (C)	A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health;		The training program for 2024 covering all aspects of the RSPO Principles and Criteria and other essential operations activities has been established. Training identification matrix has been established with target months for of implementation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	- 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 CU. Training records were accessible for audit and covered various operational, safety, and compliance topics across different locations. Mill Operations: Covered environmental management (POME, smoke emissions, noise pollution, waste handling), safety (confined space, ERP, PPE awareness), quality control (HACCP, FFB grading), and company policies. Estate: Focused on field operations (harvesting, manuring, spraying), safety (first aid, PPE, ERP, HIRARC), and policy compliance. : Included environmental and waste management, safety drills (fire, first aid), and operational skills (premixed handling, manuring). Addressed pest management (IPM), safety (fire drill, sexual harassment handling, first aid), field operations (spraying, harvesting, manuring), and compliance training.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		Training for person in charge handling SCCS has been conducted on 18/08/2023 and 26/11/2024 attend by PIC such as weighbridge operator, grader, clerk, lab operator, security, mill engineer, etc. training or briefing to outsource transporter contractor on date 03/05/2024. verification audit for upgrade SCCS model from IP to MB has been conducted on 21/02/2025. Training for upgraded SCCS Model to IP on 6-7/02/2024 conducted by team sustainability for all PIC involved with SCCS task. attend by PIC such as weighbridge operator, grader, clerk, lab operator, security, mill engineer, etc	☒ 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		**verification audit for upgrade SCCS model from IP to MB has been conducted on 21/02/2025**) -. All Mass Balance Product which is CPO and PK has been flushed and sell as a Conventional with last flushed out on 04/12/2024 (CPO) and (PK) and sold to Kunak Refinery Sdn Bhd, (product PK, weighbridge no: 33423, DO no: 24209, net weight 24.72mt) and (product CPO, weighbridge no: 175,869, DO no: 33410, net weight: 37.20mt). Auditor has verified trough site visit and document 'RSPO and MSPO Mass Balancing Records for Oil Mill' and 'Daily Production Report – DPR ABM" no non certified FFB, CPO, and PK in ramp, CPO tank (tank :ST1 and ST3) and PK bunker (PK1)- currently received from certified FFB from 3 estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	separating them, the inly MB Module is applicable.		Sighted the Records from Weighbridge and Office the last received Crop from OCP was on 15/10/2024. Since 16/10/2024 there is no crop received from Outsider (non certified) Crop as verify by the auditor during Site visit, verifying weighbridge ticket and Interview with Grader, Weighbridge Clerk and Auxiliary Police. It was confirmed, no significant changes to certified FFB obtained by POM. All certified FFB supplied from estates belong to Sawit Kinabalu Apas Balung Complexs. There are only three-estates namely, Sungai Balung Estate, Sungai Kawa Estate, Tawau Seed Garden	
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		ABPOM has continued to maintain Mass Balance model. Nak POM obtained certified FFB from owned estate such as: ▪ Sungai Balung Estate ▪ Sungai Kawa Estate ▪ Tawau Seed Garden Noncertified from outside crop Sannang Bin Pasalon	☒ 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 ABPOM 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 • License Status: Active This confirms compliance with RSPO certification and traceability requirements	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.5	Documented Procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the overall responsibility for		ABPOM 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,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill.		supported by trained staff, including weighbridge operators and other key personnel.	
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.		ABPOM 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)

	The mills shall maintain the internal audit records and reports.			
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		ABPOM had continued to receive certified FFB from own Estate Which is Sg Balung Estate, Sg Kawa Estate, and Sawit Kinabalu Seeds Estate. They also received 1 Outsider smallholder noncertified Crop. No overproduction during review.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO 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;		Documented procedures related to sales and goods out were sighted and found adequate. Based on verification during the audit, ABPOM not deliver certified materials to end buyer all certified material has been claimed as conventional Bhd, Therefore, following are sample of certified CPO & PK sales which comply to standard requirement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number			
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.		There was 2 outsource transporter • deemed necessary The RSPO Supply Chain procedure has described on Outsource Contractor and briefed to the contractor on date 03/05/2024. Inspection was carried out as additional effort to ensure no contamination sighted book at AP Post	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.			
3.8.10	The mill shall record the names and contact t details of all contractors used for the physical handling of RSPO certified oil palm products.		List of contact person for both transporters were made available and up-to-date in the List of Stakeholder. And was updated on 30/10/2024.	☒ 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.		No new contractor were used by CU for handling or transporting CSPO & CSPK.	☒ 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 system according to conversion ratios stated by RSPO.		i)Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up to date. ii)All records related to RSPO SC were maintain minimum for 5 years as per procedure Sustainability Supply Chain, clause 13.0 retention of documentation and confidentiality, doc no SKG/SUS/SMSM date 11/06/2024. – until to date was available and well maintained. iii) **verification audit for upgrade SCCS model from IP to MB has been conducted on 21/02/2025) -. All Mass Balance Product which is CPO and PK has been flushed and sell as a Conventional with last flushed out on 04/12/2024 (CPO) and (PK) and sold to Kunak Refinery Sdn Bhd, (product PK, weighbridge no: 33423, DO no: 24209, net weight 24.72mt) and (product CPO, weighbridge no: 175,869, DO no: 33410, net weight: 37.20mt). Auditor has verified trough site visit and document 'RSPO and MSPO Mass Balancing Records for Oil Mill' and 'Daily Production Report – DPR ABM" no non certified FFB, CPO, and PK in ramp, CPO tank (tank :ST1 and ST3) and PK bunker (PK1)- currently received from certified FFB from 3 estates** iv) a)ABPOM record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK using fixed inventory accounting system where three-monthly or quarterly basis were applied in the mass balance and ensure no negative volume at end of the period. b)From October 23 to November 2024, ABPOM had delivered 234.66mt of certified CPO to 1 buyer (Kxxxx Refinery) on november 2023 450.48mt of PK MB to 1 buyer (LXXCC DXXXX Edible Oil). The records of of the volume purchased (input) and claimed (output) over a period of 12 months (December 2023 – November 2024) was updated in 'Mass Balance Records for Oil Mill'. Sighted all the certified material CPO & PK sold as conventional. c) The Mass Balance Record for Oil Mills –ABPOM indicated both positive balances for the certified CPO and palm kernel.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.		ABPOM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER).	☒ 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.		These figures were monitored on daily & monthly basis by the mill using the prepared template (e.g. Monthly Production Report – Physical Movement) to ensure their accuracy as well as monitoring of their ongoing performance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record		Marketing & Trading Unit (MTU) personnel updated the RSPO IT platform system upon confirmed contract, normally completed via the system within 3-month period after shipment or within the duration agreed by Mill's respective customer/ buyer.	☒ Conform ☐ Major Nonconformity

	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.		They have updated the system based on input provided by ABPOM (e.g. of input Projected & Actual FFB Processed template, Mass Balancing Records for Oil Mills (3 monthly), daily production summary report, monthly production summary report etc.) Based on ABPOM Palm Trace inventory system, for period October 23 to November 2024 they no sales of certified materials (CSPO & CSPK) were claimed by cu,. **verification audit for upgrade SCCS model from IP to MB has been conducted on 21/02/2025**) -. All Mass Balance Product which is CPO and PK has been flushed and sell as a Conventional with last flushed out on 04/12/2024 (CPO) and (PK) and sold to Kunak Refinery Sdn Bhd, (product PK, weighbridge no: 33423, DO no: 24209, net weight 24.72mt) and (product CPO, weighbridge no: 175,869, DO no: 33410, net weight: 37.20mt). Auditor has verified trough site visit and document 'RSPO and MSPO Mass Balancing Records for Oil Mill' and 'Daily Production Report – DPR ABM" no non certified FFB, CPO, and PK in ramp, CPO tank (tank :ST1 and ST3) and PK bunker (PK1)- currently received from certified FFB from 3 estates	☐ 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		Documented procedures related to sales and goods out were sighted and found adequate. The requirement of sales & goods out especially on notation of applicable Supply Chain model & Certificate number being complied by indicating in weighbridge dispatch ticket. The registration of transaction being carried out by Marketing & Trading Unit (MTU) using the RSPO Member ID of RSPO_100001405 Based on ABPOM Palm Trace inventory system, for period October 23 to November 2024 they no sales certified materials to (CSPO & CSPK) were claimed by cu,	☒ 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.		Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. ABPOM does not use RSPO corporate logo as well as trademark logo.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.		Apas Balung Complex had adopted the Sawit Kinabalu Sdn. Bhd. *Human Rights Policy* signed by the Group Managing Director dated 13/10/2023. The policy is available in Bahasa Malaysia and English. The policy emphasizes on five core areas: • Free, Prior and Informed Consent (FPIC) • Right to Health • Rights for Workers • Rights for Women and Children • Universal Declaration of Human Rights	☒ 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.		Apas Balung Complex had adopted the Sawit Kinabalu Sdn. Bhd. *Human Rights Policy* signed by Group Managing Director dated 13/10/2023. The policy is available in Bahasa Malaysia and English. The policy emphasizes on five core areas: • Free, Prior and Informed Consent (FPIC) • Right to Health - A ban on sexual harassment - Awareness and support for victims of domestic violence • Rights for Workers • Rights for Women and Children - Prevention and eradication of discrimination or any forms of violence against women and protecting their reproductive rights and family life • Universal Declaration of Human Rights Other than the above policy, Apas Balung Complex also adopted the Sawit Kinabalu Sdn. Bhd. *Prevention and Eradication of Sexual Harassment in The Workplace Policy* signed by Group Managing Director dated 13/10/2023.	☒ 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.		Apas Balung Complex had adopted the Sawit Kinabalu Sdn. Bhd. *Complaints and Grievances Procedure* (SKG/HRA/CG) updated on 01/04/2024. The procedure is established with the objective *to provide guidelines on handling verbal and written complaint and grievances which may receive through formal or informal channels.* The procedure is applicable for both internal and external stakeholders within SKG.	☒ 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.		Based on documentation review found, both mill and estates had communicated the complaint and grievances procedure to both Internal (workers) and External stakeholders	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		*Complaints and Grievances Procedure* (SKG/HRA/CG) updated on 01.04.2024, the accepted time frame to acknowledge and respond to the complaint(s) or grievance(s) is within 14 working days upon receipt. In the event that actual implementation action cannot be completed within the 14 working days period due to circumstances beyond the control of OU/Division management, the complainant should be informed on the extension period. Appropriate action to deal with the complaint or grievance shall be discussed and agreed together before being promptly executed. OUCGC should get feedback from the complainant within 7 days	☒ 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.		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Dispute Resolution Procedure* (SKG/HQ/LU/DRSOP/2019) dated 02.05.2019. Any parties may seek an independent legal authority to resolve the issue.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				
4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.		As stated in the *Consultation and Communication Procedure*, section B(iii) Communication with Stakeholders, among issues that need to be considered during JCC meeting are: • Relationship with the company • Job opportunity • Company policy and objective	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			• Involvement in decision making • Provision of educational facilities and support • Social issues - discrimination, human rights, sexual harassment, • Land dispute and boundary • Complaints and grievances Other than provide a job opportunity, the following were contributed both by mill and estates based on consultation with stakeholders, during Joint Consultative Committee (JCC) meeting	☐ 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.		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. The purpose of the land is for planting oil palm. All rental payments and fees have been made accordingly as verified during the audit. Consulted Head/Representatives of local communities neighbouring Apas Balung operating Units was confirmed no issue on FPIC and customary land.	☒ 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.		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. The purpose of the land is for planting oil palm. All rental payments and fees have been made accordingly as verified during the audit	☒ 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).		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. The purpose of the land is for planting oil palm. All rental payments and fees have been made accordingly as verified during the audit	☒ 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..		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. All rental payments and fees have been made accordingly as verified during the audit. In addition, the land titles include a scale map with coordinate number indicates the location of the land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land	☐ 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.		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. All rental payments and fees have been made accordingly as verified during the audit. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land	☒ 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.		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. All rental payments and fees have been made accordingly as verified during the audit. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land. Thus, no FPIC issue found.	☒ 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		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land.	☒ 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.		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land. In addition, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Dispute Resolution Procedure* (SKG/HQ/LU/DRSOP/2019) updated on 02/05/2019 to be used to address issue related to land. The procedure is established with the objective *to provide guidelines for proper handling on the following issues:* • *Land/Boundary disputes* • *Native Customary Rights (NCR) dispute* • *Squatter issue*	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.3	Evidence is available that affected local		Apas Balung Complex is registered under Borneo Samudera	

	peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. 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 which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land. In addition, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Dispute Resolution Procedure* (SKG/HQ/LU/DRSOP/2019) updated on 02/05/2019 to be used to address issue related to land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the	☒ Conform ☐ Major Nonconformity

	and water provisioning options are considered. There is transparency of the land allocation process.		land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land. In addition, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Dispute Resolution Procedure* (SKG/HQ/LU/DRSOP/2019) updated on 02/05/2019 to be used to address issue related to land.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land. In addition, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Dispute Resolution Procedure* (SKG/HQ/LU/DRSOP/2019) updated on 02/05/2019 to be used to address issue related to land.	☒ 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..		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			the Apas Balung Complex's concessions. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land. In addition, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Dispute Resolution Procedure* (SKG/HQ/LU/DRSOP/2019) updated on 02/05/2019 to be used to address issue related to land.	☐ 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.		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land. In addition, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Dispute Resolution Procedure* (SKG/HQ/LU/DRSOP/2019) updated on 02/05/2019 to be used to address issue related to land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			by the stakeholders related to the company's land. In addition, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Dispute Resolution Procedure* (SKG/HQ/LU/DRSOP/2019) updated on 02/05/2019 to be used to address issue related to land.	
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.		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions	☒ 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.		Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land. In addition, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Dispute Resolution Procedure* (SKG/HQ/LU/DRSOP/2019) updated on 02/05/2019 to be used to address issue related to land	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.3	Evidence is available that equal		Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions.	☒ Conform

	opportunities are provided to both men and women to hold land titles for small holdings.		Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land. In addition, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Dispute Resolution Procedure* (SKG/HQ/LU/DRSOP/2019) updated on 02/05/2019 to be used to address issue related to land	☐ 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.		Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land. In addition, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Dispute Resolution Procedure* (SKG/HQ/LU/DRSOP/2019) updated on 02/05/2019 to be used to address issue related to land	☒ 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.		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions.	☒ 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.		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions.	☒ 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.		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions.	☒ 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.		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land. No land conflict in Apas Balung Complex as confirmed from the stakeholder consultation with Consulted Head/Representatives of local communities neighbouring Apas Balung operating Units i.e. Kg Quoin Hill, Kg Serudung Baru, Kg Pencen, Kg Balung Cocos, Taman Sawit and Kg Wakuba	☐ 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.		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land. In addition, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Dispute Resolution Procedure* (SKG/HQ/LU/DRSOP/2019) updated on 02/05/2019	☒ 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).		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land. In addition, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Dispute Resolution Procedure* (SKG/HQ/LU/DRSOP/2019) updated on 02/05/2019 to be	☒ 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).		Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. In addition, the land titles include a scale map with coordinate number indicates the location of the land. Observed during the site visit, there is no new planting within the Apas Balung Complex's concessions. Review the complaint and grievance and stakeholders' consultation record found, there is no issue or dispute raised by the stakeholders related to the company's land. In addition, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Dispute Resolution Procedure* (SKG/HQ/LU/DRSOP/2019) updated on 02/05/2019 to be	☒ 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.		As per current practices the price was showed at their weight bridge and the price was based on last month prices and todate price	☒ 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.		The pricing mechanism and the payment was stated in the contract and during their JCC meeting where all the respective matters were discussed, this included the pricing mechanism and the payment matter.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		The Pricing of the supplier of FFB supplied during a month has been calculated using the formula FFB Price = ((A-B) x C) + ((D-E) x F) - G. The calculation included the MPOB monthly average, CPO transport, Sabah Sales, and any other charges of additional cases, OER, KER, Mill processing etc. The FFB supplier has signed their contract that contain the FFB Sales and Agreement where all the above matter were briefly explain during signing the contract.	☒ 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.		Based on the JCC meeting conducted in 30/04/2024, all the feedback and inputs were taken including SH, where all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes, and understand the contracts	☒ 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.		The contract was established between the FFB supplier and the mill where FFB Sales and Purchase Agreement were issued by the mill to FFB supplier	☒ 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.		Payment of sales FFB based on the Price, Group Volume Incentive, Transport Subsidy, and advance payment if any. The general terms and condition have been signed and agreed by both parties. Payment has been made online by Apas Balung POM based on FFB received, OER, KER and bunches weight. The payment listing report observed to supplier on month basis. The FFB payment statement signed by prepared PIC,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			approved, and received by supplier	☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		Observed Perakuan Penentuan Timbang dan Sukat has been verified by third party Metrology Corporation Sdn Bhd and the "Borang D" were issued under "Perakuan Penentuan Timbang dan Sukat (Akta Timbang Dan Sukat 1981	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		The Pricing of the supplier of FFB supplied during a month has been calculated using the formula FFB Price = ((A-B) x C) + ((D-E) x F) - G. The calculation included the MPOB monthly average, CPO transport, Sabah Sales and any other charges of additional cases, OER, KER, Mill processing etc. The calculation and rate FFB are depending on the FFB supplier.	☒ 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.		Noted that complaint and grievance procedure has been established in Sawit Kinabalu doc number SKG/HRA/CG dated 01/04/2024. Objective is to provide guidelines on handling verbal and written complaint and grievance which may receive through formal or informal	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		No scheme smallholder under the operating units. The smallholder was free to sell their FFB to other POM, which offer the best prices. The Smallholder Engagement Unit established at SKG Head Office had consulted 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. The Workplan 2025 programmes included: • Verification/Validation of the list of SH and Outgrower of the SKG • Communicate of the RSPO guideline to the SH and Outgrower. Legal documentation/Related agreement between SKG & Independent SH/Outgrower • Capacity building for Independent SH • To obtain the RSPO Certification process	☒ 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)		No scheme smallholder under the operating units. The smallholder was free to sell their FFB to other POM, which offer the best prices. The Smallholder Engagement Unit established at SKG Head Office had consulted 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. The Workplan 2025 programmes included:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		• Verification/Validation of the list of SH and Outgrower of the SKG • Communicate of the RSPO guideline to the SH and Outgrower. Legal documentation/Related agreement between SKG & Independent SH/Outgrower • Capacity building for Independent SH • To obtain the RSPO Certification process	
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		No scheme smallholder under the operating units. The smallholder was free to sell their FFB to other POM, which offer the best prices. The Smallholder Engagement Unit established at SKG Head Office had consulted 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. The Workplan 2025 programmes included: • Verification/Validation of the list of SH and Outgrower of the SKG • Communicate of the RSPO guideline to the SH and Outgrower. Legal documentation/Related agreement between SKG & Independent SH/Outgrower • Capacity building for Independent SH • To obtain the RSPO Certification process	☒ 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		No scheme smallholder under the operating units. The smallholder was free to sell their FFB to other POM, which offer	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	on pesticide handling.		the best prices. The Smallholder Engagement Unit established at SKG Head Office had consulted 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. The Workplan 2025 programmes included: • Verification/Validation of the list of SH and Outgrower of the SKG • Communicate of the RSPO guideline to the SH and Outgrower. Legal documentation/Related agreement between SKG & Independent SH/Outgrower • Capacity building for Independent SH • To obtain the RSPO Certification process	☐ 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.		No scheme smallholder under the operating units. The smallholder was free to sell their FFB to other POM, which offer the best prices. The Smallholder Engagement Unit established at SKG Head Office had consulted 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. The Workplan 2025 programmes included: • Verification/Validation of the list of SH and Outgrower of the SKG • Communicate of the RSPO guideline to the SH and Outgrower. Legal documentation/Related agreement	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			between SKG & Independent SH/Outgrower • Capacity building for Independent SH • To obtain the RSPO Certification process	

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.		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. following policies to ensure discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age is not implemented, and equal opportunity provided to all. 'Equal Opportunity Employment & Freedom of Association Policy' • To ensure that employees of the company are recruited and provided with work environment which is free from unlawful discrimination, harassment or victimization and we are implementing the company's commitment to equal opportunities and freedom of association at all times. • All job applicants, staff and workers will receive equal treatment regardless of race, colours, ethnic or national origin, religion or belief, gender, marital status, part-time of full-time employment or age in align to government policies and regulations. 'Human Rights Policy' - All employees have the right to join and form organisations of their own choosing and to bargain collectively. - Equal opportunities. Discrimination based on any grounds in recruitment, dismissal or promotion is strictly banned.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The policies were signed by Group Managing Director on 13/10/2023 and available in Bahasa Malaysia and English. The policies have been displayed at office notice board at each operating unit as a communication to staff and workers	
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		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. following policies to ensure discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age is not implemented, and equal opportunity provided to all. • Equal Opportunity Employment & Freedom of Association Policy • Recruitment & Selection Policy • Human Rights Policy The above policies focuses primarily on the following main aspects of responsible recruitment: a) No charging of recruitment fees and related costs b) Clear and transparent terms and conditions of employment c) No withholding of passports or personal documents d) Non-discrimination The following are obtained through site visit, site interview with sampled workers and documentation review: • There is no discrimination practiced by the company. • Local and foreign were offered to work in Apas Balung Complex, mill and estates. All workers went through the recruitment procedure regardless of their nationality. • Payment for both local and foreign workers are according to Minimum Wages Order, contract agreement and approved piece rated for piece rated workers. • Local and foreign were provided with housing and free electricity and water. • Local and foreign workers may use any facilities provided by the company such as school van, sport arena or religious area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• PPE is provided at no cost to both local and foreign workers. Apas Balung Complex does not commission and/or authorize any parties to collect any recruitment fees and related costs from potential candidates as condition for work. Apas Balung Complex shall not pay for all recruitment costs from the point of offer by the company and acceptance by the worker to the point of return (repatriation upon completion of contract).	
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		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Recruitment & Selection Policy* signed by Group Managing Director on 13/10/2023. 'Recruitment & Selection Policy' - Actively promotes equality of opportunity for all with the right talent, skills and potential and welcome applications from a wide range of candidates, including those with criminal records. - Commit to the fair treatment of its staff, potential staff or users of its services, regardless of race, gender, religion, responsibilities for dependants, age, physical and/or mental disability or offending background. - Ensure equality of opportunity for all individuals with the right mix of knowledge, skills and abilities, and this includes those with criminal records who can be legally and safely employed. The policy is available in Bahasa Malaysia and English. According to the policy, the company is committed to equality, diversity, and inclusion and to safeguarding in all it does including the recruitment and selection process. Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. procedure of *Pengurusan Sumber Manusia Pekerja* (SKSB/HRA/WI-2/31, revision 3) updated on 23/10/2023. Apas Balung Complex has established personal file of each worker where relevant document	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			of the worker is maintained such as application form, resume, medical check-up report, probation, and confirmation letter as well as copy of the identity card or passport. In general, among documents established for workers recruitment are as follow: • *Borang Permohonan Pekerjaan Pekerja (Gaji Hari/Gaji Pajak)* • *Kontrak Pekerjaan Pekerja* • *Kad pendaftaran pekerja* (Employee Card System Registration Form) • *Borang Permohonan Perubahan / Kemas Kini Data Pekerja (Sistem Navision)*	
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		Medical checkup is conducted to both male and female workers to ensure they are fit to the job given especially related to chemical activities. Among criteria checked during the medical check-up are blood pressure, pulse, lungs, chest, abdomen, temperature and drug and alcohol. As for female workers, pregnancy test is conducted to ensure pregnant workers can be assigned to alternative task especially who involve in chemical handling. Members of the gender committee and other female workers interviewed during the audit confirmed their understanding that the health screening are done for safety and health purposes and would only be carried out with their written consent	☒ 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 Group Sustainability Policy covers the commitment facilitating the opportunity for advancement of women at all levels of organization and ensuring their protection. The policy was communicated through the Gender Committee meeting conducted quarterly. Members of the gender committee were interviewed, and meeting minutes were reviewed during the audit. All members understood the roles of the members, potential issues of concern that women have such as sexual harassment and harassment at workplace, domestic violence, and reproductive rights. They were aware of the grievance mechanism for addressing issues of concern, and they can also provide feedback to management on	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			any social impacts they may encounter. Based on interview with the Chairman/representative from the committee, and verification of the minutes meeting, the committee function was found on focused on the awareness of sexual harassment, social activities, and opportunity and improvement for women.	
6.1.6	There is evidence of equal pay for the same work scope		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. policies states that all employees shall be treated fairly in terms of recruitment, progression, terms and conditions of work regardless of race, caste, nationality, gender, physique, sexual orientation, union membership, political view, religion and age. The policy statement was displayed on notice boards in both Bahasa Malaysia and English. Apas Balung Complex established and provided a contract agreement to the workers which includes the pay rate of the workers. In addition, Apas Balung Complex established a price list, *Endorsement for Field Rate 2023 – Tawau Region* which approved by SKG for each piece rate work offered to the workers. Among piece rated work listed are harvesting, chemical spraying, fertilizer application, FFB loading as well as pruning. The rate has been used for all operating units under Apas Balung Complex. Review the sample of worker's pay slip who have the same job scope found, they are paid according to the contract agreement and as per price list established. Informed during site interview with harvester, slashing, manuring, chemical sprayer and fertilizer application that they were paid according to the list of the piece rate work. There is no element of discrimination practiced by Apas Balung Complex regardless of nationality or gender or else. Interview with workers local female/male and migrant male (Indonesia), they agreed that they have received equal pay for the work given. For example, sprayer gang has been paid by piece rate	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and the same gang also receive the piece rate pay. For harvesters, they received the same rate for all harvesters in the estate. For mill and estate general workers they receive daily payment as per Minimum Wages Order 2022. Based on interview and documentation records, there are evidence that equal pay for the same scope of the job.	
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.		Apas Balung Complex establishes and provides contract agreements to the workers that spell out the pay and conditions of employment at Apas Balung Complex. The contract agreement was established as per Sabah Labour Ordinance Cap. 67 (Amendment) 2005 and Minimum Wage Order 2022. Each foreign worker signed an employment contract, and local workers signed a job offer letter. It was verified during the audit that each contract was prepared in accordance with the language the workers are familiar with. For example, Bahasa Indonesia for Indonesian workers. During audit interviews, all sampled workers confirmed that they understood the contents of their contracts. In addition, the workers also confirmed that the contracts were explained to them by their respective worker representatives. These employment contracts contain applicable labour laws and conditions of pay such as minimum wages payable in accordance with Minimum Wages Order 2022, 7.5 working hours (excluding minimum 30 min of rest after the 5th hour) as per the revised Employment (Amendment) Act 2022, rest day, rate payable for work on rest day, public holiday, paid sick leave, paid annual leave, paid maternity and paternity leave, provisions for mutual	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			termination, benefits new workers are entitled to upon arrival (such as PPE, mattress, pillow, cooking equipment), etc. The following information were obtained during site interview with sampled workers: 1. A copy of the contract agreement is provided by the company. 2. Briefing of the contract agreement is provided during the first signing of the contract agreement. 3. They are understood the contract agreement and able to demonstrate their awareness. 4. The workers in estates are Malaysia and Indonesia. 5. The workers in mill are Malaysian. As at the audit date, there is no union formed within the Apas Balung Complex, thus collective agreement is not available.	
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		Apas Balung Complex establishes and provides contract agreement to the workers as per Sabah Labour Ordinance Cap. 67 (Amendment) 2005. Sighted the contract agreement is available in Bahasa Malaysia and signed by both parties. Employment contracts for all workers clearly detail out payments and conditions of employment. The contracts were all found to be valid, duly signed and are still in force. Among term and conditions of employment stated in the contract agreement are as follow: • Date of Employment Contract • Employer/ Operating Unit and address • Employee Full Name, ID Card / Passport Number, Permanent Address and Service commencement date • Position • Wage • Working hour • Probation • Contract termination	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Overtime wage • Rest day • Annual leave • Medical leave • Public holiday • Maternity leave • Housing amenities • Repatriation of foreign worker • Wage contribution (local worker) Apas Balung Complex provides a copy of the pay slip to the worker prior to the pay day to enable the worker to check and verify their wage before receiving the wage payment.	
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		Apas Balung Complex established a contract agreement which includes the following. All workers were provided with contract agreement, and they are briefed during the first signing of the agreement; working hour, service termination, overtime wages, rest day, annual leave, medical leave, public holiday, maternity leave, EPF, SOCSO and SIP (local workers), and foreign workers insurance. Observed during sight visit, Apas Balung Complex has established a working hour and has been display at conspicuous area, such as office notice board. The working hours were at 45 hours per week. For overtime, it has been mutually agreed upon between the management and workers and met the legal requirements. Overtime will be offered when there is additional job and no discrimination observed. As for overtime, holiday, rest or medical leave payment, the calculation is in accordance with Sabah Labour Ordinance Cap.67 and contract agreement. While for deduction, EPF, SOCSO and EIS payment were imposed to the local workers as in line with Act 452 - Employees Provident Fund Act 1991, Act 4 - Employees'	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Social Security Act 1969 and Act 800 - Employment Insurance System Act 2017 respectively. Estate Medical Assistant interviewed during the audit also confirmed that workers with medical certificates are given a paid medical leave, and female workers are given 98 days paid maternity leave. There is no evidence of termination, and so compliance with reasons for dismissal and period of notice could not be verified during this audit. In addition, the company has obtained a valid permit for other deductions to be imposed to the workers as example below:	
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure		Apas Balung Complex provides adequate and habitable living quarters with basic amenities as per industry best practices. Workers are provided with adequate housing, water supplies, educational, water and electricity supplies, medical and welfare amenities free of change. Executives' and staffs' quarters, workers quarters, mosque/ surau, CLC, creche, multipurpose hall and football field are among the facilities available in the Apas Balung Complex compound	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		Observed during site visit, Apas Balung Complex is located adjacent to the center of Balung district where access to adequate, sufficient and affordable food are available. Workers may get their food at nearby groceries or eateries. Based on site interview with sampled workers, there is no issue for them	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			to get their food supply as the source of food is available at nearby estate and mill. Free van transport was also provided by Apas Balung Complex, upon request for workers to purchase groceries at the nearest town	☐ Not Applicable (justification required)
6.2.6	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Garis Panduan Pelaksanaan 'Prevailing Wage'* (SKG/SUS/SOP-05) dated 01/12/2021. The document will guide the operating unit to prepare the calculation of prevailing wages. According to the guideline, prevailing wage is the total cost in-kind benefits provided to the workers plus average monthly take home salary by the workers. Among in-kind benefit considered in calculating the prevailing wage are housing, water, electricity, education, creche facility, transport, sport and recreational and healthcare.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.7	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal		Employment contracts detailing payments and conditions of employment available to the permanent workers employed as per samples sighted in indicator 6.2.1 above. No casual, temporary and day labour employed within all operating units within Apas Balung Complex. All core activities such as milling activities, harvesting, chemical spraying and fertilizer application were performed by the permanent employee. While for FFB transportation and short-term work such as housing construction or maintenance were done by the contractor's workers. Both mill and estates have established a list of workers that contain employee name and code, status, position, date of birth,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			nationality, date employed, passport number and expiry date, permit number and expiry date as well as SOCSO number	
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		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. following policies in recognising the workers on freedom association and right to collective bargaining. 1. Equal Opportunity Employment & Freedom of Association Policy - The freedom of association shall be instituted according to the Labour Laws and Immigration Act of Malaysia. - To ensure that employees of the company are recruited and provided with work environment which is free from unlawful discrimination, harassment or victimization and we are implementing the company's commitment to equal opportunities and freedom of association at all times. 2. Human Rights Policy - All employees have the right to join and form organisations of their own choosing and to bargain collectively. The policies were signed by Group Managing Director on 13/10/2023 and available in Bahasa Malaysia and English. The policies have been displayed at office notice board at each operating unit as a communication to workers. Based on documentation review found, both mill and estates communicated the policies to the workers	☒ 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		As at the audit date, there is no union formed or joint by the workers. However, there is a worker's representative elected by the workers. The worker's representative will speak on behalf of the workers to the company. In addition, there is JCC meeting (Joint Consultative Committee) organized held by Apas Balung Complex where the appointed worker's representative is invited as well to share if there is any feedback or request from the workers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		As at the audit date, there is no union formed or joint by the workers. However, there is a worker's representative elected by the workers to choose representatives from local and Indonesian during the morning muster and recorded the election results in the JCC meeting minutes	☒ 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		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. the following policies and procedure to ensure no children employed or exploited by the company. • Recruitment & Selection Policy - Commit not to employ and/or engage children/young person and any unit. • Human Rights Policy - No children and young person working on our premises. We will seek to ensure that schooling opportunities are available to children in the areas where we operate. • *Pengurusan Sumber Manusia Pekerja* (SKSB/HRA/WI-2/31)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			- Section 6.1.3 - *Eksekutif mengesahkan borang permohonan yang diterima berserta salinan pengenalan diri daripada pemohon untuk memastikan pemohon telah mencapai umur 18 tahun semasa permohonan.* The policies were signed by Group Managing Director on 13/10/2023 and available in Bahasa Malaysia and English. The policies have been displayed on office notice board at each operating unit as a communication to stakeholders. Both mill and estates communicated the policy to all staff and workers .	
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		Both mill and estates have established a list of workers that contain employee name and code, status, position, date of birth, nationality, date employed, passport number and expiry date, permit number and expiry date as well as SOCSO number. Verified the date of birth and copy of the identity document and passport of the workers confirmed, there is no child worker employed by mill or estates. All workers employed are above 18 years old, and confirmed there was no contractor workers below the age of 18 years available in the estates and mill. Further confirmation obtained during review the workers' list name, site visit	☒ 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.		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Pengurusan Sumber Manusia Pekerja* (SKSB/HRA/WI-2/31) as a guideline in worker's recruitment. Stated under section 6.13 that executive of the operating unit has to verify the application form is submitted together with the copy of the identity document to ensure the applicant has reached 18 years old during the application.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Both mill and estates have established and maintained the personal file of each worker. The file content a copy of the identity card or passport of the worker. Based on the sample file verified, there are no young workers employed by Apas Balung Complex.	☐ 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		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. the following policies and procedure to ensure no children employed or exploited by the company. • Recruitment & Selection Policy - Commit not to employ and/or engage children/young person and any unit. • Human Rights Policy - No children and young person working on our premises. We will seek to ensure that schooling opportunities are available to children in the areas where we operate. The policies were signed by Group Managing Director on 13/10/2023 and available in Bahasa Malaysia and English. The policies have been displayed at office notice board at each operating unit as a communication to stakeholders. Both mill and estates communicated the policy to all staff and workers	☒ 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		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. the following policies as a commitment to prevent any form of sexual harassment and violence at the workplace. 1. Prevention And Eradication of Sexual Harassment in The Workplace Policy - The Company is committed to provide work environment which is conducive, safe, and free from sexual harassment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			- Any staff or worker found guilty of such misconduct will be subject to disciplinary action which includes dismissal. - Employees shall be protected from intimidation, victimisation or discrimination for filing a complaint or assisting in an investigation. 2. Human Rights Policy Rights to Health - A ban on sexual harassment - Awareness and support for victims of domestic violence The policies were signed by Group Managing Director on 13/10/2023 and available in Bahasa Malaysia and English. The policies have been displayed at office notice board at each operating unit as a communication to staff and workers. As at the audit date, there is no sexual harassment and violence happen within the Apas Balung Complex's concession. Confirmation made during site interview	☐ 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		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. Human Rights Policy dated 13/10/2023 signed by Group Managing Director. The policy is available in Bahasa Malaysia and English and has been displayed at office notice board at each operating unit as a communication to staff and workers. The policy focus on 5 core areas: 1. Free, Prior and Informed Consent (FPIC) 2. Right to Health 3. Rights for Workers 4. Rights for Women and Children 5. Universal Declaration of Human Rights Under Rights for Women and Children's core area indicates that the company shall protect the women and children's right through *prevention and eradication of discrimination or any forms of*	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			violence against women and protecting their reproductive rights and family life. Both mill and estates communicated the policy to all staff and workers To support the above policy, Apas Balung Complex adopted and implemented the Sawit Kinabalu Sdn. Bhd. procedure of *Pengenalpastian Wanita Mengandung Dan Konsultasi Keperluan Ibu Baru* (SKG/SUS/WI-03) dated 01/02/2023. The objective of the procedure is to identify pregnant mothers and the needs of new mother among female workers. While the scopes are including planning, execution and supervising in identifying the pregnant workers at all operation unit either mill or estate, from medical checkup until consultation on the needs of new mother. The procedure also includes the following process flowchart related to identification of new mothers as well the needs of new mother: • Appendix 1 - *Carta Alir Pengenalpastian Wanita Mengandung* • Appendix 2 - *Carta Alir Konsultasi Keperluan Ibu Baru* • Appendix 3 - *Panduan Keperluan Ibubapa Penjaga*	
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		Apas Balung Complex adopted and implemented the Sawit Kinabalu Sdn. Bhd. procedure of *Pengenalpastian Wanita Mengandung Dan Konsultasi Keperluan Ibu Baru* (SKG/SUS/WI-03) dated 01/02/2023. The objective of the procedure is to identify pregnant mothers and the needs of new mother among female workers. While the scopes are including planning, execution and supervising in identifying the pregnant workers at all operation unit either mill	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			or estate, from medical checkup until consultation on the needs of new mother. The procedure also includes the following process flowchart related to identification of new mothers as well the needs of new mother: • Appendix 1 - *Carta Alir Pengenalpastian Wanita Mengandung* • Appendix 2 - *Carta Alir Konsultasi Keperluan Ibu Baru* • Appendix 3 - *Panduan Keperluan Ibubapa Penjaga* *Senarai Semak Gejala atau Simptom Kehamilan* form is established and used during the identification of the pregnant workers. Among indicator included in the identification form are menstrual cycle, fatigue, nausea, and frequency of urination. In addition, each unit has formed a gender committee joint by female staff and workers. The committee has arranged the meeting to discuss the needs of new mother. Document review found, the committee held a meeting once a year to discuss issue related to female workers and activities to be conducted throughout the year. Example of the issue discussed are as follow: • Discuss on female welfare • Discuss on sport day for female community • Welfare for pregnant workers and post-natal • OSHA • MSPO • Complaint and grievances procedure • Briefing on Sexual harassment • Discrimination • Identification of female pregnant workers and the needs of new mother Based on consultation conducted with the new mothers and pregnant female workers at Apas Balung Complex, informed by the sampled of new mothers and pregnant female workers	

			during the site interview, the management has taken appropriate action on their request.	
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. Complaints and Grievances Procedure (SKG/HRA/CG) updated on 01/02/2022. The procedure is established with the objective to provide guidelines on handling verbal and written complaint and grievances which may receive through formal or informal channels Section 6.1.8 explained the procedure of handling the complaint related to sexual harassment. • Submission of Complaint/ Grievance ○ Confidential complaint/ grievance - complaint in relation to an exceptionally sensitive or serious issue such as an allegation of serious misconduct against a member of employee, sexual harassment, violence and discrimination. ○ The confidential complaint/grievance form should be placed in a sealed envelope and marked "CONFIDENTIAL". Any complaint or grievance related to the women and children rights can be submitted to the Secretary of Gender Committee at the Operating Unit or directly to the Sustainability Unit. • Investigation, Solution and Feed ○ The time frame for action to be taken depends on the seriousness of the complaint or grievance. However, the accepted time frame to acknowledge and respond to the complaint(s) or grievance(s) is within 14 working days upon receipt. ○ In the event that actual implementation action cannot be completed within 14 working days period due to circumstances beyond the control of OU/Division management, the complainant should be informed on the extension period.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			○ Appropriate action to deal with the complaint or grievance shall be discussed and agreed together before being promptly executed. OUCGC should get feedback from the complainant within 7 days after the corrective action has been taken.	
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		Apas Balung Complex adopted the following Sawit Kinabalu Sdn. Bhd. policies to eliminate any forms of forced or trafficked labour throughout the company operations. The policies were signed by Group Managing Director dated 13/10/2023. 1. Recruitment & Selection Policy *Ensure there will be no contract substitution and payments of recruitment fees by workers.* 2. Human Rights Policy *No bonded or forced labour. Withholding of personal document or other bonds is prohibited.* In addition, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. procedure of 'Pengurusan Sumber Manusia Pekerja' (SKSB/HRA/WI-2/31, revision 3) updated on 23/10/2023. The procedure is established with the following objective: *This procedure aims to standardize the implementation of employee management related to recruitment, selection, and termination for the entire Operating Unit to be more organized and meet the requirements of the company's administration.* The procedure includes the process flowchart for workers recruitment, for example: • Carta alir pengambilan pekerja asing *1.4 Permohonan kuota*	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			1.5 Proses mengrekrut pekerja asing melalui mandor ladang *1.6 Proses mengrekrut pekerja* • Kontrak Pekerjaan Pekerja As for the passport retention, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. procedure of *Penyimpanan Passport Pekerja Asing (*SKSB/HRA/WI-2/32) revision 1, updated on 01/11/2022. Section 6.1, *Penyimpanan Pasport Yang Disimpan Oleh Pekerja* explained the process of passport keeping as below: • *Pembantu Kanan Pejabat mengisi daftar serah/terima buku pasport di Borang Penyerahan/Penerimaan Pasport Pekerja Asing (SKSB/HRA/Form – 2/32-1)* • *Penyelia Pejabat mengesahkan proses Penyerahan/Penerimaan buku pasport di Borang Penyerahan/Penerimaan Pasport Pekerja Asing (SKSB/HRA/Form – 2/32-1)* • Pegawai Ladang/Kilang/Ketua Bahagian menerima buku pasport pekerja. • *Pekerja terima buku pasport dari majikan dan bertanggungjawab untuk menyimpan buku pasport sendiri* However, workers need to surrender the passport for renewal purposes at least 3 months before expiry of the work permit as it will takes time for renewal process. Moreover, Apas Balung Complex establishes and provides a contract agreement to the workers as per Sabah Labour Ordinance Cap. 67 (Amendment) 2005 and Minimum Wage Order 2022. Observed the contract agreement is available in Bahasa Malaysia and signed by both parties. Among term and condition stated in the contract agreement are as below: • Date of Employment Contract • Employer/ Operating Unit and address • Employee Full Name, ID Card / Passport Number, Permanent Address and Service commencement date	

			• Wage • Contract termination • Overtime wage If necessary to work on overtime, employer will pay according to Sabah Labor Ordinance (Cap 67). 15. Repatriation of foreign worker -15 Repatriation cost will be paid by the company except for those terminated due to discipline issue or abscond. 20. Insurance for foreign worker 20 Insurance for foreign worker will be paid by the company. Worker will be registered under SOCSO	
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. *Recruitment & Selection Policy* signed by Group Managing Director on 13/10/2023. According to the policy, the company is committed to equality, diversity and inclusion and to safeguarding in all it does including the recruitment and selection process such as: • Objectively select all candidates for interview based on their skills, qualifications and experience without any bias, hatred and unfairness. • Provide induction training with emphasize on language, safety, labour laws, company policies, and cultural practices. As for worker recruitment, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. procedure of 'Pengurusan Sumber Manusia Pekerja' (SKSB/HRA/WI-2/31, revision 3) updated on 23/10/2023 which is established with the following objective. *This procedure aims to standardize the implementation of employee management related to recruitment, selection, and termination for the entire Operating Unit to be more organized and meet the requirements of the company's administration.* The procedure is	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			used by Sawit Kinabalu Sdn. Bhd. and applicable for job seeker, daily and piece rated workers and either local or foreigner. The procedure also covers the job application, selection and registration of workers, employment contract, retirement, contract termination as well as updating of the worker's details. In general, among documents established for local workers recruitment are as follow: • *Borang Permohonan Pekerjaan Pekerja (Gaji Hari/Gaji Pajak) (SKG/HRA/WI – 2/31-1)* • *Kontrak Pekerjaan Pekerja* • *Kad pendaftaran pekerja* (Employee Card System Registration Form) In addition, the procedure also includes the process flowchart for migrant workers recruitment: Appendix 1-Carta alir Pengambilan Pekerja Asing • *1.7 Permohonan kuota* • *1.8 Proses mengrekrut pekerja asing melalui mandor ladang* • *1.9 Proses mengrekrut pekerja asing menggunakan agensi pekerjaan melalui PT* Appendix 2-*Kontrak Pekerjaan Pekerja* Appendix 3-*Kadar Gaji Mengikut Jenis-Jenis Kerja* Appendix 4-Employee Card System Registration Form Appendix 5-*Langkah-langkah untuk Mengisi* Employee Card System Registration Form Also, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. procedure of `*Kenaikan Pangkat Pekerja'* (SKSB/HRA/WI-2/34) dated 01/02/2022 as a guideline for promotion. Section 6.0 of the procedure explained any promoted person. Section 8 of the above procedure indicates the process flowchart of the promotion process.	

			As for the passport retention, Apas Balung Complex adopted Sawit Kinabalu Sdn. Bhd. procedure of *Penyimpanan Passport Pekerja Asing (*SKSB/HRA/WI-2/32) revision 1, updated on 01/11/2022. Section 6.1, *Penyimpanan Pasport Yang Disimpan Oleh Pekerja*. Despite the above, workers need to surrender the passport for renewal purposes at least 3 months before expiry of the work permit as it will takes time for renewal process. Observed during the audit, Apas Balung Complex employed local and foreign worker to carry out the estate and mill routine activities such as harvesting, fertilizer application and chemical spraying (estate) and FFB grading, processing, workshop and engine room (mill). All sampled workers at mill and estates works directly under Sawit Kinabalu. No involvement of any recruitment agency. Indonesian workers were informed on the vacant position for field operators by the family members and friends that working at Sawit Kinabalu. There is no contract or casual workers employed at Apas Balung Complex as all workers are permanently hired. This is confirmed during site interview and verify the sampled of contract agreement for both local and foreign workers. Verify the sampled of worker's personal file available with the document stated in the recruitment procedure such as *Borang Permohonan Pekerjaan Pekerja (Gaji Hari/Gaji Pajak) (SKG/HRA/WI – 2/31-1)*, *Kontrak Pekerjaan Pekerja* and *Kad pendaftaran pekerja (Employee Card System Registration Form).*	

Criterion 6.7: Appropriate health and safety measures are in place.				
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		The respective Mill and Estate managers has been appointed as person responsible cum Chairman of Safety and Health Committee as per appointment letter signed by the General Manager and Regional General Manager, Tawau Region. OHS coordinator also been appointed to each operating units Among the agenda discussed are safety programmes, accident cases, workplace inspection result and others safety matters	☒ 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.		Sawit Kinabalu Sdn. Bhd. has established Standard Operating Procedure for accident and emergency documented in SOP as follows: 1. "Arahan Kerja – Pelan Tindakan Menghadapi Kebakaran dan Kawalan Pencegahan Kebakaran, SKG/OSH/WI-01 dated 01/02/2022 2. "Prosedur – Persediaan dan tindakan Kecemasan, SKSB/OSH/PRO-04 dated 01/04/2019. Emergency Response Plan training such as fire drill, firefighting and chemical spillage training was conducted on annually basis. Reviewed the training records for all sampled estates as per criteria 3.7.2. Noted during interview with workers, the understanding to use firefighting The first aid was monitored monthly. Reviewed the monitoring records for the months of July, August, and September 2024. Noted during site visit and interview with the spraying and harvesting mandores, the understanding on the first aid kit treatment and condition of the first aid box was satisfactory.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.7.3 (C)	Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land 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.		The mill and estates visited provided appropriate PPE to all workers according to the job type. The PPE given as per CHRA report, NRA report, HIRARC and Safety Work Procedure. All workers in the operating units have been provided with appropriate personal protective equipment (PPE), which is provided by the management free of charge. The PPE issuance records for workers were available for review.	☒ 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 unit of certification where national law does not offer protection		Medical care is provided to all the employees. Reviewed on workers profile records found that all workers are covered by the accident insurances. Local and foreign workers covered by SOCSO or Perkeso (Pertubuhan Keselamatan Sosial). Reviewed the form 8A, “Jadual Caruman” for the month of August and September 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		Records of all accidents are kept. Accident incidences are reviewed during the safety meetings. Records on Lost Time Accident (LTA) metrics was maintained. Accident records are found to be updated. JKKP 8 form were submitted to DOE through MyKKP systems. Sighted the samples of accident statistic FY 2023 as reported to DOSH through MyKKP as	☒ 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.		Apas Balung CU continued to monitor the Implementation of Integrated Pest Management (IPM) plans. (i) The estates had in place documented the IPM plan which covered monitoring of pest, control of pest population levels at below threshold levels by using cultural, biological, physical/mechanical and use of pesticides. The plan was guided by SOPs Prosedur Pengurusan Makhluk Perosak dan Penyakit Tanaman – SKG/PRO-O6 (6.2) (ii) In order to minimize use of insecticides on leaf-eating pest, the estates planted beneficial plants such as *Tunera subulata*, *Cassia cobanensis* and *Antigonon leptopus* along the roadsides and designated points in the fields and also within the nursery perimeter. (iii) The plan also advocated single layer EFB mulching in order to prevent the breeding of rhinoceros beetles. Monthly detection and observation of leaf eating pests, mammalian pests and diseases had been continued. These monthly detection and observations were carried by staff.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		This is not practiced in the 3 estates audited. None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]		Based on the field visit, no burning in replanting activity (Tawau Seed Garden – block 47,46 & 46), (Sg Kawa Estate at block 25), (Sg Balung Estate no replanting – last on year 2013) was witnessed as per the Environmental policy dated 13/10/2023 signed by the Group Managing Director – stated that no open burning made during replanting activities. Furthermore, no previous crop in the 3 Estates were highly diseased and where there was a significant risk of disease spread or continuation into the next crop.	☒ 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.		Justification of the use of pesticides had been documented. The use of selective products that are specific to the targeted pest, weed or disease had been defined in • Prosedur Pengurusan Rumpai –SKG/PBD/PRO-05 (5.3), • Prosedur Pengurusan Makhluk Perosak dan Penyakit Tanaman –SKG/PRO-O6 (6.2) • Prosedur Pengurusan Alam Sekitar –SKG/PBD/PRO-12. • Prosedur Pengurusan Sisa Buangan –SKG/PBD/PRO-14 The Manual had included a chemical register list which indicated the purpose of usage (intended target), hazards signage, trade and generic names. All the Estates had maintained	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients		All three (3) Estates in Apas Balung CU continued to maintain records to show the types of pesticides used with active ingredients and their LD50 and where these pesticides had	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	applied per ha and number of applications) are provided.		been used, the total quantity, number of applications and active ingredients applied per ha. Pesticides are used only when justified and areas used were recorded in bin cards, program sheets, chemical register, field cost books and in progress reports. All estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were available for verification. Samples active ingredients used and their LD50 (available in SDS), area treated, amount of active ingredients applied per ha and number of applications	☐ 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.		Apas Balung CU was committed to minimise the usage of agrochemicals by implementing IPM with the increased in the planting of beneficial plants such as *Tunera subulata*, *Cassia cobanensis* and *Antigonon leptopus.* Blanket spraying is also not practiced by the CU and soft grasses were maintained in the field. It had also been the practice that insecticides and rat baits are used only after a threshold level has been exceeded as per the S.O.P. Prophylactic use of such pesticides was carried out in the Oil Palm nurseries as per SOP.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		There was no evidence of any prophylactic use of pesticides except in immature and young fields, where prophylactic spraying using diluted cypermethrin was still practiced for the control of Rhinoceros Beetle as per SOP	☒ 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		All 3 Estates only used pesticides that are officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision Pesticides Act 1974 (Act 149) (Section 53A); and in	☒ Conform ☐ Major Nonconformity

	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 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.		accordance with USECHH Regulations (2000). There was no evidence of pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, had been used. The chemical store and chemical list indicated the 3 estates had none of the chemicals. The use of paraquat was banned in all Boustead estates. Most pesticides used were class III & class IV.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		Records showed that pesticides were handled by trained persons and used as per the MSDS/CSDS of the pesticide., the estate had the SOPs for safe handling of pesticides. Appropriate safety and application equipment had been provided and used as per the CHRA. The staff and workers such as the storekeepers, sprayers and those workers apply the fertilizer were trained and they had understood the hazards involve and how	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		The chemical stores in all estates were found to be in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149). Records of purchase, storage and used were maintained. (i) All of the stores were equipped with exhaust fans and the door was secured and keys held by only the store keeper and attendant. Only authorized personnel are allowed to handle the chemicals. (ii) All chemicals were segregated and fertilizers were well stacked. Relevant MSDS/CSDS were available in the stores. (iii) Empty pesticides containers were triple rinsed, holes punched in them and stored separately in the scheduled wastes store awaiting proper disposal	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		The procedure titled “Scheduled Wastes (Hazardous Waste) Management has been established. • Collection of SW is made by Lagenda Bumimas Sdn Bhd. • The clinical waste SW 404 is disposed to Sedafiat Sdn Bhd. • Empty containers were tripled rinsed, pierced and delivered together with the SW. Visit to waste storage confirmed that empty pesticide containers were collected with proper storage. These items will be punctured and disposed as scheduled waste as the EQA. The SOP of disposal pesticide container is described in the estates in Apas Balung CU, The procedure Scheduled Wastes (Hazardous Waste) Management has been established. Content includes the triple rinsing procedures	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and the relevant training to be conducted. Visit to waste storage confirmed that empty pesticide containers were collected with proper storage. These items will be punctured and disposed as scheduled waste as the EQA. The SOP of disposal pesticide container is described in the procedure. Content includes the triple rinsing procedures and the relevant training to be conducted.	
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		During site visit was confirmed that Aerial spraying was not practiced by all the 3 estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		Specific annual medical surveillance for pesticide operator conducted and verified Medical Surveillance Report for 2024 as per below. (i) TSG conducted on 15/8/2024 and 11 employees are all fit to work. (ii) SKE conducted on 22/10/2024 and 26 employees are all fit to work. (iii) SBE conducted on 9/3/2024 and 60 employees are all fit to work. The estate had a consultation session with employees after received the medical surveillance report. Among the topic been brief are related to employee health condition.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.11	No work with pesticides is undertaken by		Addressed in the “Prosedur: Pengurusan Bahan Kimia”, doc.	

(C)	persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		No. SKG/OSH/PRO-01, rev. 02 dated 01/08/2022 under section 6.1.8. Noted during interview with storekeeper and sprayers, the understanding on the prohibition of, pregnant or breastfeeding women or other people that have medical restrictions to handle chemicals is satisfactory. It is the responsibility of the workers to notify the employer on their conditions and the employer will issue offer other suitable works.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		Waste Management Plan has been established SKG/ENV/FRM-03 dated 7/3/2024. The plan was prepared by the Mill QA and approved by the Mill Manager. From the plan, noted that waste produce in the mill has been identified accordingly including the location and method of disposal	☒ 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.		Sawit Kinabalu has established 3 procedures relevant to waste disposal. Established procedures are as below: 1. Pengurusan Kualiti Alam Sekitar, SKSB/ISO/PRO 25 dated 23/05/2023 ;. – covering waste management from every activity in the mill and housing area. 2. Pengendalian dan Penghantaran Hasil Sampingan dan Sisa Perindustrian, SKSB/ISO/PRO25-W103 dated 23/9/21 – Covering production of by-product and other industrial waste. 3. Pengurusan, Pengendalian dan Pelupusan Sisa Buangan Terjadual, SKSB/ISO/PRO25-W104 dated 23/9/21 – Covering	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			SW management in accordance to SW Regulations 2005. All SW has been disposed through DOE approval contractor	
7.3.3	The unit of certification does not use open fire for waste disposal.		The mill has appointed a contractor namely ERA Enterprise to collect its domestic waste and industrial waste such as decanter cake and boiler ash (Darzam Enterprise). This was evident from the latest invoice issued by the contractor No. DZ/24/09/026 date 30/9/2024. Domestic waste is being collected twice a week. Other industrial waste being sent to estates for nutrient recycling. For TSG has appointed a contractor namely Pengangkutan Asyikin to collect its domestic waste. Domestic waste collected three time a week and latest on 2/12/2024 and been dumped at Sg Balung Estate landfill at Block 06. For SKE has collected and disposed domestic waste three time per week and dump inside landfill at SKE0413 by personal transportation	☒ 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.		The Apas Balung CU continued to use the established manuals which were: ▪ Agricultural Technical Policy (ATP) 2010 which had 16 topics ▪ SPO Manual ▪ SOP for OSH ▪ Safe Operating Procedure 32 items ▪ Security Policy (Guidelines and Procedures), ▪ ‘’Work Instruction Procedure and cattle management procedure In Oil Palm Plantations. It is including handling of plant and equipment, grazing management, cattle feed management, livestock breeding management, cattle health management, identification system,	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			transporting of cattle, receiving of cattle and quarantine and acclimation	
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		Periodic foliar and soil sampling were carried out by the Applied Research and Advisory Services (ARAS) and its result formed part of the basis for the fertilizers input recommendation. Periodic tissue and soil sampling were carried to monitor changes in nutrient status. Annual foliar sampling for the nutrients N, P, K, Mg, Ca & B. Foliar samplings and Soil sampling, which is conducted together, were carried out	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.		All the Estates continued to have a nutrient recycling strategy in place. Palm fronds were stacked and left to decompose in the fields and EFB applied. EFB was applied at 20-40 tons /Ha/year in single layers in plots between palms. Records of application and maps were made available to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		Apas Balung CU continued to monitor their fertilizer inputs as recommended by their agronomist from Applied Research and Advisory Services (ARAS). The records of the fertiliser inputs were maintained in the Fertilizer Application Record Books and the Bin Card.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.5: Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		On the 3 Estates, maps identifying marginal and fragile soils, including steep terrain, had been prepared by Land Administration Unit. There were no problematic soils (e.g. podzols and acid sulphate soils) on Apas Balung CU. The estates maintained the following maps and documents for proof of recognized legal rights. Documents were sighted and verified.	☒ 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.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at Apas Balung CU.	☒ 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.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at Apas Balung CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				
7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		All estates in the Ceritification Unit, to demonstrate the long-term suitability of land for palm oil cultivation, had conducted soil surveys identifying marginal and fragile soils, and terrain surveys including steep terrain, As mentioned under indicator 7.5.1. Periodic foliar and soil sampling were carried out by the Applied Research and Advisory Services (ARAS) and its result formed part of the basis for the fertilizers input recommendation. Foliar samplings and Soil sampling	☒ 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.		This is not applicable as there is no marginal and fragile soils in the 3 estates visited, as supported by the soil maps of respective estates. No marginal and fragile soil areas were observed during the visit.	☒ 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		This is not applicable as there is no marginal and fragile soils in the 3 estates visited, as supported by the soil maps of respective estates. No marginal and fragile soil areas were observed during the visit.	☒ 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.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at Apas Balung CU. Furthermore, This is not applicable as there is no peat soil in the 3 estates visited, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		This is not applicable as there is no peat soil in the 3 estates visited, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		This is not applicable as there is no peat soil in the 3 estates visited, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		This is not applicable as there is no peat soil in the 3 estates visited, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		This is not applicable as there is no peat soil in the 3 estates visited, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or		This is not applicable as there is no peat soil in the 3 estates visited, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

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

7.7.6 ©	All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)* and associated audit guidance.		This is not applicable as there is no peat soil in the 3 estates visited, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version2 (2018) and associated audit guidance.		This is not applicable as there is no peat soil in the 3 estates visited, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☒ 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		Water Management Plan SKG/ENV/SOP-01-05 has been established dated 1/3/22. The plan encompasses total occupancy, rainfall data, source of water, water consumption, total flowmeter installed, flow rate, water quality monitoring, wastewater monitoring, protection of natural water sources. The mill sources its water from Sg. Balung for operation as well as for housing. The mill has its DOE license which entails the terms to be adhered by the mill. As for the effluent management, the mill is required to release its effluent for land application usage of Sg. Balung Estate. Also detailed in the terms of the license are sampling parameters limit, flowrate meter installation and natural waterways water quality monitoring. Sighted records of natural waterways and treated water sampling done for the month of 5th November 2024. The samples were sent to an accredited laboratory namely Central Laboratory. Based on the result sighted noted the result were in compliance with the terms of license.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.2	7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		During site inspection at all estates riparian reserve and immature area 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.	☒ 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 has its DOE license (003451) which entails the terms to be adhered by the mill. As for the effluent management, the mill is required to release its effluent for land application usage of Sg Balung Estate. Also detailed in the terms of the license are sampling parameters limit, flowrate meter installation and natural waterways water quality monitoring. Sighted records of Quarterly Return Form (First Schedule (Regulation 10(2)) dated 01/10/2024 (ref.no. JAS.STW.600/3/1/2), where BOD result shown below limit 100 mg	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required) • required)
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The mill monitors its water usage on a monthly basis. Latest available records were up to November 2024 recorded 1.65 M^3/MT.	☒ 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.		The unit of certification had established and maintained documented plan as per below: Procedure on the fuel management (diesel) titled; 1. “Penerimaan Bahan Bakar-Diesel (SKSB/ISO/PRO9-1 WI01)”; where the procedure detailed the on-quality control and receiving diesel. 2.Reduction of pollution and emission plan (SKG/ENV/FRM-04) where among the action plan determined are installation of solar light, minimizing air pollution by ESP maintenance, vehicle inspection and continuous training to employees.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions				
7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		The emission data and land use details were verified, revealing the following key points: For CPO and PK production, the emissions are 0.21 tCO2e per tonne of product. The estate's land use consists of 13510.51 hectares planted with oil palm on mineral soil, with 93.33 hectares dedicated to non-forested conservation. The estate has no oil palm planted on peat, and the FFB production rate is 19.16 tonnes per hectare.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.10.2 (C)	Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).		No new planting has been conducted in all the estates.	☒ 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.		For estates had identified other significant pollutants and established action plans to reduce and minimize them registered inside SKG/ENV/FRM-02. This registered been latest review on 4/1/2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.				
7.11.1 (C)	Land for new planting or replanting is not prepared by burning.		The commitments on the zero burning were stated in the "Agriculture Technical Policy No.2" Procedure related to the new planting and replanting was written in the "Prosedur Kajian Pra Penanaman dan Perancangan Penanaman Kelapa Sawit (SKG-PBD-2.2)" has sated the commitment on the zero burning policy. Site visit at replanting at TSG block trial 45 no sign of fire been used.	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		The procedure related on the fire prevention was stated in the document titled "Pelan Tindakan Menghadapi Kebakaran dan Kawalan Pencegahan Kebakaran (SKG/OSH/WI-01)". ERT team was established for the response on the fire if occurred with the minimum equipment (fire extinguisher). If there any fire outbreaks the estate will inform/contact the fire department further action	☒ 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.		Consultation regarding the fire prevention awareness was conducted during "JCC meeting" Sighted latest meeting conducted on 14/5/2024 and attended by government agencies, suppliers, neighbouring estate and local communities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

PROCEDURAL NOTE for 7.12 The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard. The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs). The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available. **Criteria 7.12:** Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.				
7.12.1 (C)	Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		Sawit Kinabalu was membership was approved on Dec 2016 by the RSPO secretariat prior to submission of the liability disclosure. However, there was no feedback from the RSPO secretariat on the liability disclosure. Since then, there was no communication between Sawit Kinabalu and RSPO secretariat in regards with the liability disclosure, hence, conforming that Sawit Kinabalu was not bound to RaCP or LUCA. From the initial documentation review, there was no land cleared since 2005 (the latest replanting occurred in 2013 (2nd cycle). The satellite imagery provided the evidence on the history of land use change used for the assessment. Since, no new land clearing since Nov 2015 evidenced at Apas Balung Complex, thus this Indicator is not applicable	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		Sg. Balung Estate and Sg. Kawa Estate There was no land clearing that occurred after 15/11/2018. The area statement stated that the last replanting (cycle 2) was conducted in 2013. The area concerned in the HCV consists of Sg. Balung (Sg. Balung and Sg. Wakuba combined) and Sg Kawa was around 6613 Ha. HCV assessment was conducted in Oct 2016 by Alphasigma Consultant titled: (i) "High Conservation Value Assessment Report" where all the HCV present a. was identified. (ii) Second supplementary HCV was conducted on Oct 2018 to supplement the missing aspect on the first assessment that conducted in 2016 titled "High Conservation Value Supplementary Report"	☒ 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.		Sg. Balung Estate and Sg. Kawa Estate There was no land clearing that occurred after 15/11/2018. The area statement stated that the last replanting (cycle 2) was conducted in 2013. The area concerned in the HCV consists of Sg. Balung (Sg. Balung and Sg. Wakuba combined) and Sg Kawa was around 6613 Ha. HCV assessment was conducted in Oct 2016 by Alphasigma Consultant titled: (i) "High Conservation Value Assessment Report" where all the HCV present a. was identified. (ii) Second supplementary HCV was conducted on Oct 2018 to supplement the missing aspect on the first assessment that conducted in 2016 titled "High Conservation Value Supplementary Report"	☒ 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.		This criteria is not applicable for Apas Balung Estates	☐ 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 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).		The management plan was available titled "HCV, HBV, and RTE Management Plan (SKG/ENV/FRM-06). The plan was stating; (i) Action/plan for mitigating the impact of the palm oil estate operation (ii) Monitoring plan of the plan executed A management plan for HCV has been developed based on the HCV report recommendation. Below are the listed actions: (i) Maintain signboard of prohibition on hunting, fishing, trapping and collecting of wild species posted in TSG Area and conducting patrols at TSG border. (ii) All riparian buffer zones o be maintained (iii) Planting and maintain beneficial plant for biological control of pest and insect. (iv) Water quality of river is to be maintained (v) To educate workers about HCV (vi) Periodically HCV area patrolling	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Identification of local community and native was stated in the SIA where location of the community/native surrounding were shown in the maps. Engagement of them was conducted through "Joint Consultation Committee", where all the aspects or issues related to the community or native was discussed. Reviewed documents as follows: (i) Minutes of meeting titled "Minit Mesyuarat Pemegang Amanah Berkepentingan (Luaran" (ii) SIA for all estates	☒ 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.		Sighted the policy related to the protection on the RTE Species. It was stated in the “Dasar Pengurusan Alam Sekitar”. This policy was approved on 01/11/2021 by their Group Managing Director. Training related on the RTE species was conducted accordingly by the estate. Reviewed the sample training records at all estates.	☒ 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.		The HCV management plan was available titled “HCV, HBV, and RTE Management Plan (SKG/ENV/FRM-06). The plan stated; (i) Action/plan for mitigating the impact of the palm oil estate operation (ii) Monitoring plan of the plan executed An HCV (HCV 4) assessment was also implemented for Apas Balung CU in July 2024. Based on the HCV assessment reports, an Annual HCV has been developed for each Estate for 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.8 (C)	Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.		Sawit Kinabalu was membership was approved on Dec 2016 by the RSPO secretariat prior to submission of the liability disclosure. However, there was no feedback from the RSPO secretariat on the liability disclosure. Since then, there was no communication between Sawit Kinabalu and RSPO secretariat in regards with the liability disclosure, hence, conforming that Sawit Kinabalu was not bound to RaCP or LUCA. From the initial documentation review, there was no land cleared since 2005 (the latest replanting occurred in 2013 (2nd cycle). The satellite imagery provided the evidence on the history of land use change used for the assessment. Since, no new land clearing since Nov 2015 evidenced at Apas Balung Complex, thus this Indicator is not applicable	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6. Summary of Audit Findings

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	**Major**	**Minor**	**Opportunities for Improvement**	**Total No Findings**
Principle 1: Behave Ethically and Transparently				
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	2.1.1 MRS 01/2024 & RMN 01			**1**
Principle 3: Optimise productivity, efficiency, positive impacts and resilience *(Includes IP and/or MB Module)*				
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Principle 5: Support Smallholder Inclusion				
Principle 6: Respect Workers Rights and Conditions				
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Certification Systems Document		5.5.2 RAR 01 2024		**1**
Total	**1**	**1**		**2**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	5.5.2 Time-bound plan stipulated: A time-bound plan for certifying all its management units and/or entities, including the units where the organization has mgmt. control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall contain a current list of all estates and mills. (a)Any deviations from these maximum periods requires approval by the RSPO Secretariat
Nonconformity Number	RAR 01 2024
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	06/12/2024
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☒ Onsite ☐ Off-site
Standard Reference	**RSPO Certification System Documents-**Requirements on Multiple Management Unit
Nonconformity Statement: The organization deviation did not had approval by the RSPO Secretariat.	
Evidence: The extension TBP for uncertified management units to year 2025 and 2027 sighted during the audit did not obtain any approval from RSPO Secretariat.	
Root Cause Analysis	The submission of the revised TBP to the RSPO Secretariat was on 03/12/2024. The finalization of the extension TBP, particularly for the newly acquired land, Sabdi Estate, has been made after the management decided to exclude the said estate from Kunak Mill's supply bases during the Marketing and Trading Meeting on 28/11/2024. The decision was made due to the following reasons: 1)The transfer of ownership from the former owner, Ladang Sabdi Sdn. Bhd. to Sawit Kinabalu Group was on 26/10/2022 which was thereafter put under the management of Pegagau Estate. 2)Based on the HCV assessment reported by the appointed Environmental Consultant, a land conversion or land use change from mangrove to oil palm was detected between 2005 and 2014 under the management of the former owner.

	However, there is no exact date and total hectare detailed in the report. Furthermore, a peat area was discovered in this estate, thus, additional assessments such as LUCA and soil study should be performed prior to initial certification. 3)The initial certification audit under the scope of RSPO IP certification for Kunak Mill is scheduled for Week 2 of January 2025. Hence, the FFB from Sabdi Estate will be diverted to an external mill until the estate obtains its RSPO certification by 2027.
Correction(s)	1) The RSPO Time Bound Plan revision request was approved on 21/02/2025, a) Email from the RSPO Certification Unit b) The Time Bound Plan Template
Corrective Action Implemented *(including any evidence submitted)*	Management will perform due diligence and risk assessments before acquiring new land for oil palm plantation. The commitment to carry out the risk assessment will be incorporated into the company's policy, namely the Land Policy.
Date of Response	25/02/2025
Audit Team Conclusion *(including any evidence reviewed)*	Sighted approval letter from RSPO secretariate on date 21/02/2025 related to all uncertified management unit, latest TBP we revised to year 2026 and 2027. The corrective action plan accepted, the effectiveness of implementation will be verified during next audit.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	6/03/2025

Indicator Number	2.1.1 (C) The unit of certification complies with applicable legal requirements
Nonconformity Number	1/2 - MRS 01/2024
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	16/12/2024
Nonconformity Issued To *(when more than one site/member)*: Apas Balung POM & Sg. Kawa and Sg. Balung estates	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☒ Onsite ☐ Off-site
Standard Reference	RSPO P&C MYNI 2019
Nonconformity Statement: Requirements of section 18, Employees' Minimum Standards of Housing, Accommodations and Amenities Act 1990. The para stated that "The employer shall at his own expenses supply milk in sufficient quantity and quality to meet the nutritional needs of each dependent in the nursery" was not complied by the management.	
Evidence: Site inspection at Creche' and interview with Gender Committee at Sg. Kawa and Sg. Balung estates, found that monitoring of creche' was conducted by monthly on the safety and cleanliness of the area. Both estates provided minimum of kid toys, baby cradle (buaian), biscuits, etc for the creche based on request. Sampled workers interviewed informed auditor that they bring their own powder milk for their baby/child. Based on records review and interview with gender committee found that an assessment was yet to be conducted by Sg. Kawa and Sg. Balung estates to get background data on the needs to supply milk in sufficient quantity and quality where should be supplied at the expense of employer to the dependents of the workers	
Root Cause Analysis	The Workers' Minimum Standards of Housing and Amenities Act 1990 (Act 446) has not been enforced in Sabah. As a result,, the management is not fully aware of the requirements for assessing childcare necessities such as milk and play equipment in the Creche
Correction(s)	1)The Human Resources Unit & Sustainability Division developed the childcare assessment form and conducted a training briefing to Operating Units of Tawau Region on 19th December 2024. a) Assessment form b) Training record

	2)Sg. Kawa and Sg. Balung Estate have conducted the childcare assessment for all parents and provided adequate milk and appropriate play equipment at the respective creches based on the assessment analysis. c) the analysis summary d) Photo of distribution of mill supply and toys at respective creches
Corrective Action Implemented *(including any evidence submitted)*	1) The relevant personnel from the Human Resources Unit and the Sustainability Division will attend the *Seminar Perburuhan Rang Undang-Undang Ordinan Buruh Sabah (pindaan) 2024,* which will be organised by *Kelab Kebajikan dan Sosial Jabatan Buruh (KESERU)* on 17th December 2024. 2) The Human Resources Unit is to conduct training on the latest amended *Undang-Undang Ordinan Buruh Sabah* to all Operating Units by June 2025.
Date of Response	25/02/2025
Audit Team Conclusion *(including any evidence reviewed)*	Sighted evidence of The Human Resources Unit & Sustainability Division developed the childcare assessment form and conducted a training briefing to Operating Units of Tawau Region on 19th December 2024. the Assessment form were established in form “PENILAIAN IBU BAPA TERHADAP PUSAT PENJAGAAN KANAK-KANAK / CRECHE” doc no: SKG/HR/CRECHE-01, date: 09/12/2024, Analysis summary of Milk Consume & Toys were finalized based on the assessment carried out. The final results from assessment were used as a guidance for CU for providing the milks and toys. Sighted an evidence milks and toy were given to respective creche.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	6/03/2025

Indicator Number	2.1.1 (C) The unit of certification complies with applicable legal requirements
Nonconformity Number	2/2 - RMN 01
Nonconformity Category	☒ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	16/12/2024
Nonconformity Issued To *(when more than one site/member)*: Apas Balung 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: The organization did not fully comply with EQ (Clean Air) Regulations 2014	
Evidence: Boiler CEMS daily monitoring reported. However, opacity were found had exceed limit (<20%) on sample date 15/11/2024(30.37%), 28/10/2024(27.44%),18/9/2024(37.77%), 3/8/2024 (30.67%),16/7/2024 (24.54%) & 16/6/2024 (20.49)	
Root Cause Analysis	Apas Balung Mill has determined the root causes of nonconformity to the opacity limit as the following: 1)The operation of ESP's second stage failed due to a malfunctioning CPU. 2)An inefficiency of boiler operation due to delay of maintenance work.
Correction(s)	1)Apas Balung Palm Oil Mill is to appoint a contractor to perform the service maintenance of the ESP and boiler. a)Letter of Award to Aneka Engineering on 5/12/24 b)Letter of Award to Wasco Thermal Sdn Bhd on 19/12/24 c)Visit report by Wasco Thermal Sdn Bhd on 12/01/25 d)Letter of Award to Wasco Thermal Sdn Bhd on 13/01/25
Corrective Action Implemented *(including any evidence submitted)*	1)The mill management will continuously monitor the CEMS opacity reading upon completion of the ESP CPU installation and other associated work by Wasco Thermal. 2)Apas Balung Mill will engage a reliable ESP boiler service provider for a long-term contract service agreement. \) Request for Proposal for Yearly Scheduled Maintenance Services.

Date of Response	25/02/2025
Audit Team Conclusion *(including any evidence reviewed)*	Sighted evidence of Apas Balung Palm Oil Mill is to appoint a contractor to perform the service maintenance of the ESP and boiler. a)Letter of Award to Aneka Engineering on 5/12/24 b)Letter of Award to Wasco Thermal Sdn Bhd on 19/12/24 c)Visit report by Wasco Thermal Sdn Bhd on 12/01/25 d)Letter of Award to Wasco Thermal Sdn Bhd on 13/01/25 sighted communication with above contractor awarded to do conducted the jobs on date 03/03/2025 (extension) after previous agreed date (23-28/02/2025)cannot meet by contractor related to Visa of the engineer from VT Corp.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	6/03/2025

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

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

9. 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
4.2.3	1	**Evidence of non-conformity:** The management has developed Complaints and Grievances Procedure (Doc No.: SKG/HRA/CG) dated 1.3.2019. Appendix 2: Handling of Complaint and Grievances Extended to Operating / Service Unit: 1.Verbal complaint / grievance (to be recorded in the complaint and grievances form Based on Complaint and Grievance Form (Doc. No.: SKG/HA/CG-01) dated 1.3.2019: Operating Unit / Division Management complaint & grievance committee (OUCGC) – the committee shall review and carry out the necessary action within 14 working days from receipt of the complaint or grievance During site visit at CLC School, the teacher from Consulate informed that he has verbally requested the estate representative a year ago to install door & window grills as there are valuable items kept at the school such laptops, printers, computer, fans, school equipment prepared by consulate. The estate has measured it, but the grill was not installed until now and the request was not documented by the management as referred to the procedure. Furthermore, leaking roof and ceiling also was not repaired.	the *Complaints and Grievances Procedure* (SKG/HRA/CG) updated on 01.04.2024, the accepted time frame to acknowledge and respond to the complaint(s) or grievance(s) is within 14 working days upon receipt. In the event that actual implementation action cannot be completed within the 14 working days period due to circumstances beyond the control of OU/Division management, the complainant should be informed on the extension period. Appropriate action to deal with the complaint or grievance shall be discussed and agreed together before being promptly executed. OUCGC should get feedback from the complainant within 7 days after corrective action has been taken. *Complaint and Grievance Form* (SKG/HA/CG-01) dated 01.04.2024 is established used as an official	As of the audit date, there are no complaints or grievances received by the company except for housing repair. The complainant acknowledges the complaint form indicates the issue is resolved. Consulted Head/Representatives of local communities neighbouring Apas Balung operating Units i.e. Kg Quoin Hill, Kg Serudung Baru, Kg Pencen,	**CLOSED**

			form for stakeholders lodge their complaint. Among the information available in the form are name of complainant, date of complaint submitted, detail of complaint, signature of complainant and action taken by the management.	Kg Balung Cocos, Taman Sawit and Kg Wakuba confirmed they understood the grievance/complaints procedure established by SKG. They had been briefed on the procedure during the External stakeholder and JCC meetings held by Apas Balung Complex	
6.2.2	2	**Evidence of non-conformity:** With reference to the: 1. Recruitment and Selection Policy - The Company is committed to equity, diversity and inclusiveness and is protective in everything it does, including the hiring and selection process. The company's goal is to implement objective hiring, selection and screening procedures to ensure that we hire individuals who can be safe and legal. This is especially important where protection is relevant.	Apas Balung Complex establishes and provides contract agreement to the workers as per Sabah Labour Ordinance Cap. 67 (Amendment) 2005. Sighted the contract agreement is available in Bahasa Malaysia and signed by both parties. Employment contracts for all workers clearly detail out payments and conditions of employment. The contracts were all found to be valid, duly signed and are still in force. Among term and conditions of employment stated in the contract agreement are as follow: • Date of Employment Contract	Review the sample of worker's pay slip available with the following information: 1. Worker's name; 2. Employee code; 3. Month of wage; 4. Rate of pay; 5. Total number of days of normal hours of work done during each wage period; 6. Total amount of wages for normal	**CLOSED**

		2. <u>Notice of compliance on legal requirements and sustainability certification</u> / 'Notis pematuhan terhadap keperluan perundangan dan pensijilan kelestarian' signed by contractor. All contractors, suppliers and consultants worked with Sawit Kinabalu Sdn Bhd, is subject in compliance with certification requirements and all laws and regulations applicable to the state of Sabah such as RSPO/MSPO/ISCC Certification, Sabah Labour Ordinance 1930, Minimum Wages Order 2020, Employment Insurance System Act 2017, Employees' Social Security Act 1969, Immigration Act 1959/63 (Act 155), Passports Act 1966 (Act 150), etc. All contractors, suppliers and consultants shall provide the following information for audit sampling purposes such as workers details, payslip, etc. 3. <u>Estate Workers - Workers' Employment Contract:</u> No. 20. Insurans Pekerja Asing No 20.1 Insuran Perlindungan untuk pekerja asing akan disediakan dan ditanggung oleh pihak majikan. <u>4. Passports Act 1966 (Act 150)</u> Production of passports upon entry into or departure from Malaysia 2. (1) Every person entering Malaysia from any place beyond Malaysia shall produce to an immigration officer a passport; and that passport shall, in the case of a non-citizen, have a valid	• Employer/ Operating Unit and address • Employee Full Name, ID Card / Passport Number, Permanent Address and Service commencement date • Position • Wage • Working hour • Probation • Contract termination • Overtime wage • Rest day • Annual leave • Medical leave • Public holiday • Maternity leave • Housing amenities • Repatriation of foreign worker • Wage contribution (local worker) Apas Balung Complex provides a copy of the pay slip to the worker prior to the pay day to enable the worker to check and verify their wage before receiving the wage payment. Based on site interview with sampled workers confirmed the pay slip is provided by the company and there is no issue reported on the wage payment. All wage payment were made according to the contract agreement. Sampled during the audit were employment contracts and monthly payslips as per Indicator 6.2.1 above. The payslips were sampled based on months with	hours of work during each wage period; 7. Rate of pay per hour for overtime work; 8. Total number of hours of overtime work done during each wage period; 9. Total amount of overtime wages earned during each wage period; 10. Details of deductions made during each wage period. Sample of worker's contract agreement and pay slip reviewed during the audit are as follow: <u>Apas Balung Palm Oil Mill</u> Sampled pay slip reviewed is for the month of October 2024 1. 10BS/BS31/0224/00109 (Local) - Contract agreement date: 13/02/2024	

		visa for Malaysia issued on the authority of and by or on behalf of the Government of Malaysia. **Apas Balung Mill** The management has appointed Anggun Jaya Engineering as per offer letter (Ref: APAS BALUNG MILL/RQC/03/2022-01 dated on 11.2.2022) to provide heavy machineries (excavator) load EFB/SEFB into lorry at Apas Balung POM. From document review and interview, the contractor has used and paid (1) foreign worker as a driver as evident in the February 2022 payment voucher. However, the contractor failed to show the copy of employment contract, passport/visa, March & April 2022 payslip, insurance coverage/SOCSO of the worker as the contractor has not yet obtained an immigration approval to guarantee the worker's visa/permit. **Tawau Seed Garden** N.A Enterprise has been appointed to provide FFB Transport and Loose Fruits for Tawau Seed Garden period of Jan – Dec 2022 (ref:ROT/RQC-01/2022/01 dated 20.1.2022). Unfortunately, the contractor failed to provide the copy of passport/visa and insurance coverage/SOCSO of the foreign worker (1) as the worker was hired without valid passport and visit pass. Both cases also against the Recruitment and Selection	the highest, lowest and median crop production in order to get a clear representation of the workers' wages. It was verified that the sampled payslips gave accurate information on compensation for work done. This included number of days offered and number of days worked in a month, overtime hours carried out, public holiday pay, maternity leave taken, allowances and incentives the workers were entitled to. Payroll documents, namely the payslip, also give accurate information on compensation for all work done. This includes those who receive daily-rated wages, piece rated wages, payment for any overtime work done, and public holiday pay. Also confirmed via sampled payslips that wages were paid in compliance with national legal requirements. Salary deductions and overtime were in accordance with the relevant laws (SOCSO, EPF, EIS) and Labour Office permits. None of the sampled workers had any family members performing work. Also, Apas Balung Complex has established the following documents indicates the detail of wages payment of the workers: 1. Checkroll Detail Report: Detailing the worker's wages earned for a month. 2. *Borang Permohonan Bekerja Lebih Masa* (overtime form): Detailing the	- Position: General worker - Gross Wages (Rm): 1,848.85 - Deduction (Rm): 210.95 - Net Wages (Rm): 1,637.90 - Working Day: 26 days 2. 10BS/BS31/1119/00088 (Local) - Contract agreement date: 12/11/2019 - Position: Weighbridge clerk - Gross Wages (Rm): 1,808.70 - Deduction (Rm): 213.95 - Net Wages (Rm): 1,594.75 - Working Day: 24 days <u>Tawau Garden Estate</u> Sampled pay slip reviewed is for the month of September 2024	

		Policy. **Sg Kawa Estate / Sg Balung Estate** During the audit, noticed from the Master List of Workers, noted that workers have been hired and worked in the estate not covered by any insurance coverage or SOCSO. Only if it is necessary to go to the hospital and clinic as outpatient, the employee can claim with the company that limit to RM200. Employees will be provided with employment contracts, pay slips and benefits like other employees. **According to the Minimum Wages Order 2020:** Rate of wages for employee paid based only on piece rate, tonnage, etc. in the City Council or Municipal Council Areas 5.In relation to an employee who works in a place of employment in any City Council or Municipal Council areas as specified in the Schedule and is not paid basic wages but is paid wages based only on piece rate, tonnage, task, trip or commission, the rate of monthly wages payable to the employee shall not be less than one thousand and two hundred ringgits. **Salary** | **Operating Unit** | **Month** | **Working Days**	total hours of overtime performed for a month. 3. Attendance book: To record worker's attendance on daily basis. 4. Pay slip* Pay slip*: Currently, SKG is using Plantops/ Millops to prepare the checkroll for payment of worker's wage and to prepare the journal entry to be uploaded onto SAP system on monthly basis. Based on the email communication from IT department dated 01/08/2023, SKG will fully shift to SAP Phase 2 system in Sep 2024 to ensure standard system is using both by estate and mill as currently only Aas Balung Palm Oil Mill fully using the SAP system to record the worker's payment. Sampled of 12 workers at Apas Balung Mill, 32 workers at Tawau Seed Garden, 50 workers at Sg. Kawa Estate, and 42 workers at Sg. Balung Estate shows the copy of employment contract, passport, work permit, payslip, and insurance coverage/SOCSO of the workers are still valid. Sample of payslip for the month of March, May, September and October 2024 for workers as listed above found have met the minimum wages. The average earnings were found more than Minimum Wages Order 2022 for daily rate for working 6	1. TSG00525 (Indonesian) - Contract agreement date: 1/9/2022 - Position: General Worker - Gross Wages (Rm): 2,423.18 - Deduction (Rm): 0.00 - Net Wages (Rm): 2,423.18 - Working Day: 26 days 2. TSG00587 (Indonesian) - Contract agreement date: 1/9/2022 - Position: Loader - Gross Wages (Rm): 2,329.30 - Deduction (Rm): 0.00 - Net Wages (Rm): 2,329.30 - Working Day: 26 days <u>Sg. Kawa Estate</u> Sampled pay slip reviewed is for the month of May 2024 1. SKE 01069	

		FFB Grabber Driver		Sg Kawa Estate	March 2022 RM1137.16	27	days/ week at RM 57.69.	- Contract agreement date: 18/2/2019 - Position: Creche attendant - Gross Wages (Rm): 2,184.72 - Deduction (Rm): 25.00 - Net Wages (Rm): 2,159.72 - Working Day: 26 days 2. SKE 01136 - Contract agreement date: 18/2/2019 - Position: Manuring - Gross Wages (Rm): 2,408.13 - Deduction (Rm): 25.00 - Net Wages (Rm): 2,408.13 - Working Day: 26 days <u>Sg. Balung Estate</u> Sampled pay slip reviewed is for the month of March 2024 1. SBE 01206	
		Loose Fruits Collector A		Sg Kawa Estate	March 2022 RM1196,85	27			
		Harvester A		Sg Kawa Estate	March 2022 RM1,019.24	27			
		Loose Fruits Collector B		Tawau Seed Garden	April 2022 RM986.65	23			
		Loose Fruits Collector C		Tawau Seed Garden	March 2022 RM1,007.70	23			
					April 2022 RM 847.25	13			
		Harvester B		Tawau Seed	March 2022 Rm 1078.58	27			
		Loose Fruits Collector D		Sg balung est	March 2022 RM1189.77	27			
		Harvester C		Sg balung est	Marcgh 2022	26.5			

		<table><tr><td></td><td></td><td></td><td>RM 1124.59`26.5</td><td></td></tr><tr><td></td><td></td><td></td><td>April 2022 RM1195.18</td><td>28</td></tr></table> There is no clear mechanism to monitor, forecast and simulate the productivity of the piece rate workers in order to achieve the minimum wages. However, sample of payslip for the month of Aug 2023 for workers listed below found does not meet the minimum wages: Code Working Days Total Wages (Rm) Average Earning (Rm) TSG0005 29 1,501.40 51.77 TSG00010 28 1,472.40 52.59 TSG00048 22 1,263.80 57.44 The average earnings were found below than Minimum Wages Order 2022 for daily rate for working 6 days/ week at RM 57.69. Thus, the non-conformity was raised. As this is non-conformity is repeated from the last assessment, the certification has to be suspended until the non-conformity is addressed		- Contract agreement date: 1/5/2022 - Position: Manuring - Gross Wages (Rm): 1,893.90 - Deduction (Rm): 0.00 - Net Wages (Rm): 1,893.90 - Working Day: 26 days 2. SBE 11577 - Contract agreement date: 1/5/2022 - Position: Harvester - Gross Wages (Rm): 2,355.15 - Deduction (Rm): 0.00 - Net Wages (Rm): 2,355.15 - Working Day: 26 days	
7.3.1	3	**<u>Evidence of non-conformity</u>** The Apas Balung POM Management has established the procedure titled “Pengurusan Kualiti Alam Sekitar (SKSB/ISO/PRO 25)”, where management of all waste generated by the mill were stated in the procedure. Waste identified were documented in “Environmental	Waste Management Plan has been established SKG/ENV/FRM-03 dated 7/3/2024. The plan was prepared by the Mill QA and approved by the Mill Manager. From the plan, noted that waste produce in the mill has been identified	Waste identified were documented in “Environmental Management and Improvement Plan (SKG/ENV/FRM-02)”, where it’s	**CLOSED**

		Management and Improvement Plan (SKG/ENV/FRM-02)", where it's stated the plan for EFB management: 1. To minimise amount as fuel for biomass. 2. To do training about solid waste management and monitoring by person in charge. However, during site visit at EFB disposal area and Shredded EFB warehouse, it was found that: 1. Leachate was sighted flowing to the open soil adjacent to the storage area. Upon further inspection, this was causes by no drainage present at the storage area to drain the leachate to collection point (sump pit). 2. The shredded EFB fibre were found excessive fibre were stored in the designated area and causes the EFB fibre piled outside the designated area. Sighted leachates were stagnant within the compound (outside the designated area), where this area was not concreted. The plan established was not capturing all aspect that contribute to pollution by the waste generated and the plan for mitigating the negative environmental impact. Thus, the non-conformity was raised.	accordingly including the location and method of disposal. Among identified waste as below: 1. Laboratory – Hexane – Disposal through Scheduled Waste 2. Office – Papers – Reuse/Recycle 3. Mill process area – used PPE – Disposal through Scheduled Waste 4. Mill Process Area – Decanter Cake – Disposal to designated area. 5. Workshop – used lubricant oil – Disposal through SW 6. Workshop – scrap iron – Disposal through scrap iron contractor. . All estates had established and maintained waste management plan document no SKG/ENV/FRM-03. From the plan, noted that waste produce in the estates have been identified accordingly including the location and method of disposal. Among identified waste as below: (i) Scheduled waste such as empty containers, spent battery, used minerals oils collected by registered waste collector. (ii) Domestic waste such as	stated the plan for EFB management: 1. To minimise amount as fuel for biomass. 2. To do training about solid waste management and monitoring by person in charge. Site visit at EFB dumping area, the mill management had constructed roofing completed in April 2024 and found all leachate been contain and pumped to effluent treatment system. Hence Minor NCR effectively closed	

			household waste and food waste been disposed inside company landfill or recycled.		

10. Stakeholder Consultation Process

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

Date of public announcement made: N/A

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	*Guru Besar SK Andrassy Tawau*	*01/11/2024*	*Feed back form*	*No issues related to CU*	
2	– Taman Industri Representative	*01/11/2024*	*Feed back form*	*No issues related to CU*	
3	supplier	*2/12/2024*	*Feed back form*	*No issues related to CU*	
4	Forest Department	*2/12/2024*	*Feed back form*	*No issues related to CU*	
5	<u>Apas Balung POM sampled contactors</u> (i) Wong Hing Ming (Transporter PK) (ii) Standra Transporter (Transporter CPO)) (iii) Sannang Pasalon (Suppler of FFB) <u>Sg. Kawa Estate</u> (i) Hanif Trading (Transporter of	*2-6/12/2024*	*Interview*	*No issues related to CU*	

	FFB/Loose fruit) (ii) Hamim Trading (Transporter) <u>Sg. Balung Estate</u> (i) Koperasi Kakitangan Sawit Kinabalu (FFB transporter) <u>Tawau Seed Garden</u> Hanif Trading (FFB transportation) for period of January – December 2024				
6	communities neighbouring Apas Balung operating Units i.e. Kg Quoin Hill, Kg Serudung Baru, Kg Pencen, Kg Balung Cocos, Taman Sawit and Kg Wakuba	*2-6/12/2024*	*Interview*	*No issues related to CU*	

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

<table>
<tr><td colspan="3">Total Workers in the Unit of Certification</td><td colspan="2">POM: non management = 81

Tawau Seed Garden – non management = 61

Sg kawa – non management = 361

Sg Balung – non management =399</td></tr>
<tr><td colspan="3">Sampled Worker Consulted/ Interviewed in This Audit</td><td colspan="2">148</td></tr>
<tr><td>No</td><td>Type of Workers Consulted/ Interviewed</td><td>Interview Method</td><td>Feedback/Comments/Issue Raised/ Received from Workers</td><td>CB's Responses</td></tr>
<tr><td></td><td>A) APAS BALUNG POM
<table><tr><th>NO.</th><th>NAME</th><th>NATIONALITY</th><th>POSITION</th></tr><tr><td>1</td><td>ETRIE HARTIKA BINTI KAHAR</td><td>MALAYSIA</td><td>SR. ASSISTANT</td></tr><tr><td>2</td><td>ROSLINA RALA</td><td>MALAYSIA</td><td>ACT. SUPERVISOR</td></tr><tr><td>3</td><td>ANINAH BINTI ABDUL</td><td>MALAYSIA</td><td>SUSTAINABILITY</td></tr></table></td><td>On site interview</td><td>No negative comment received

The following were confirmed during the conduct of audit as there was no evidence to prove otherwise:
▪ All workers signed the employment agreements with the estates/mill. They understood the contents of agreement, as these were prepared in origin language as the case may be. For those who couldn't read, the contents were explained to them in</td><td>NA</td></tr>
</table>

			CLERK
4	FAZRIN BIN JAAFAR	MALAYSIA	GENERAL WORKER
5	JAMALUDDIN BIN MOHD JAMMAL	MALAYSIA	CARPENTER
6	JOHAN BIN JAPAL	MALAYSIA	PRESS
7	MALATI BINTI MUALAM	MALAYSIA	WEIGHBRIDGE CLERK
8	MOHAMMAD AZUAN BIN MOHAMMAD	MALAYSIA	EMPTY BUNCH CRUSHER
9	MJHAMAD REDZUAN BIN NOUAZRI	MALAYSIA	CMMS CLERK
10	MUHAMMAD HAKIMI BIN ROSDI	MALAYSIA	BIOGAS
11	MUHAMMAD SALLEH BIN ARAJEH	MALAYSIA	STERILIZER
12	ROSLAN BIN HAMZAH	MALAYSIA	GENERAL WORKER

B) SG. KAWA ESTATE

NO.	NAME	NATIONALITY	POSITION

language they understood, usually by fellow countrymen who has worked in Malaysia longer.

- They are aware of their working hours (7.5 hours) and confirmed they were paid overtime for any work in excess of 7.5 hours. There was no forced overtime.
- They have been getting salaries above RM1,500 since May 2022. Salaries were paid before the 7th of every month.
- No abuse at work, and no sexual harassment. They understand what constitutes sexual harassment.
- No discrimination between migrant workers and local workers, between male and female workers.
- Comfortable housing with water and electricity provided by government (Subsidise Electricity).
- Housing and amenities weekly inspection implemented as mechanism to repair house defect.
- Have access to affordable food from the canteen/sundry shops within the estate/mill premises.
- Entitled to free medical facilities at the estate clinic.
- Have representatives who attend regular meetings (JCC) they can put forward any complaints and or raise any issues.

	1	SALMIH BINTI ABD SALING	MALAYSIA	SPRAYER				
	2	ABDUL HARIS BIN MANSYUR	INDONESIA	HARVESTER				
	3	ABDUL HARIS BIN RUBIN	INDONESIA	HARVESTER				
	4	ABI BIN BECE LAMPE	INDONESIA	HARVESTER				
	5	AMIRUDIN BIN ARASIDALU	INDONESIA	HARVESTER				
	6	ARNI BINTI DOHE	INDONESIA	SPRAYER				
	7	ASMAH BINTI ERWIN	INDONESIA	MANURING				
	8	BENYAMIN	INDONESIA	HARVESTER				
	9	BURHAN BIN CINTA	INDONESIA	HARVESTER				
	10	DAHLIA BINTI ARDI	INDONESIA	P&D				
	11	ENDANG BINTI MUHD SALEH	INDONESIA	MANURING				
	12	ENDANG BINTI MURSANA	INDONESIA	P&D				
	13	ERMA BINTI HASA	INDONESIA	MANDORE				
	14	HADDA	INDONESIA	SPRAYER				

	15	HANI BINTI SARA	INDONESIA	SPRAYER			
	16	HARIPA BEDDU	INDONESIA	SPRAYER			
	17	HARIS BIN ROYAK	INDONESIA	HARVESTER			
	18	HASMA BTE ABU NAWAS	INDONESIA	SPRAYER			
	19	HASNA BINTI JAFAR	INDONESIA	SPRAYER			
	20	HASNAH BINTI JAMAL	INDONESIA	MANURING			
	21	ILHAM	INDONESIA	HARVESTER			
	22	JAENAB BINTI KARIM	INDONESIA	MANURING			
	23	KARTINI	INDONESIA	LOOSE FRUIT COLLECTOR			
	24	KRYSNA BIN PADU	INDONESIA	HARVESTER			
	25	MADI BIN SAKKA	INDONESIA	HARVESTER			
	26	MAETI KADEKE	INDONESIA	HARVESTER			
	27	MAHMUD BIN SAMIUN	INDONESIA	HARVESTER			

	28	MOHAMMAD SAIFUL BIN MANSUR	INDONESIA	HARVESTER			
	29	MUHIDDIN BIN YAHYA	INDONESIA	MANDORE			
	30	NURJANA BINTI KISMANG	INDONESIA	CRECHE ATTENDANT			
	31	NURMIA BINTI MOHD NUR	INDONESIA	P&D			
	32	NURMIATI BINTI ABDULLAH	INDONESIA	P&D			
	33	RASLINAH BTE RAPPE	INDONESIA	P&D			
	34	RISNO ARIWANSAH	INDONESIA	HARVESTER			
	35	ROSDIANA BTE KEMBANG	INDONESIA	SPRAYER			
	36	ROSLINA BINTI KEMBANG	INDONESIA	SPRAYER			
	37	SAMSIAH BINTI AMIT	INDONESIA	SPRAYER			
	38	SANTI BINTI RAPIK	INDONESIA	SPRAYER			
	39	SELAMAT SULLA	INDONESIA	HARVESTER			
	40	SUHARNA BINTI MUHD	INDONESIA	MANURING			
	41	SUMIATI BINTI RIDWAN	INDONESIA	MANURING			

42	SUMIATI BINTI ZAINUDDIN	INDONESIA	MANURING
43	SURAYIDAH BINTI SANUSI	INDONESIA	SPRAYER
44	TRI WINARDI	INDONESIA	HARVESTER
45	TUTI BINTI MUKSAN	INDONESIA	P&D
46	UMAR	INDONESIA	HARVESTER
47	AMIN BIN BACOTANG	INDONESIA	HARVESTER

C) SG. BALUNG ESTATE

NO.	NAME	NATIONALITY	POSITION
1	AFRIANUS TUKAN MIKAEL	INDONESIA	HARVESTER
2	ARMIN DONI	INDONESIA	HARVESTER
3	HIDAYAH BIN MUHAMMAS	INDONESIA	HARVESTER
4	JUMADI BIN MUHAMMAD TAJAM	INDONESIA	HARVESTER
5	KAHARUDDIN BIN NURDIN	INDONESIA	GENERAL WORKER

6	KASDAR	INDONESIA	GENERAL WORKER	
7	MOHAMMAD MUASSIM	INDONESIA	DRIVER BADANG	
8	RISAL WAHID BIN MOHD JUFRI	INDONESIA	HARVESTER	
9	AHMAD BIN JAMALUDDIN	INDONESIA	GENERAL WORKER	
10	ARAS BIN LAU	INDONESIA	HARVESTER	
11	ARIFIN BIN SYUKUR	INDONESIA	HARVESTER	
12	ASWAN BIN LAKARIN	INDONESIA	HARVESTER	
13	JUMAIN BIN PARE	INDONESIA	GENERAL WORKER	
14	JUSMIN BIN MANSUR	INDONESIA	HARVESTER	
15	JUSRI MAJEN	INDONESIA	HARVESTER	
16	SAIFUL BIN MUDDIN	INDONESIA	HARVESTER	
17	SAINUDDIN BIN MADIA	INDONESIA	GENERAL WORKER	
18	SAWAL BIN PAROJI	INDONESIA	HARVESTER	

	19	SYUKRI BIN RASIDE	INDONESIA	HARVESTER			
	20	ACOK BIN JAMAL	INDONESIA	HARVESTER			
	21	AGUS BIN ALI	INDONESIA	GENERAL WORKER			
	22	ASDI BIN BACHOTANG	INDONESIA	GENERAL WORKER			
	23	ASRIANTO BIN BASRI	INDONESIA	DRIVER BADANG			
	24	JASMAN BIN BUNASE	INDONESIA	LOOSE FRUIT COLLECTOR			
	25	MISKAH BIN HAMID	INDONESIA	HARVESTER			
	26	ROHANI BINTI MUHAMMAD	INDONESIA	SPRAYER			
	27	SULHISYAM BINTI SIRI	INDONESIA	SPRAYER			
	28	USMAR BIN MAYO	INDONESIA	GENERAL WORKER			
	29	SHARUL CHAPPI	INDONESIA	HARVESTER			
	30	ABDULLAH BIN ARSAD	INDONESIA	UPKEEP			

	31	AMAT BIN HASMI	INDONESIA	UPKEEP			
	32	FIRMAN BIN SALIM	INDONESIA	LOOSE FRUIT COLLECTOR			
	33	HERIS BIN MISHARA	INDONESIA	LOOSE FRUIT COLLECTOR			
	34	MALEK BIN BAHAR	INDONESIA	LOOSE FRUIT COLLECTOR			
	35	MOHAMMAD ERWIN BIN UDIN	INDONESIA	GENERAL WORKER			
	36	SAMSUDDIN BIN RAPPE	INDONESIA	HARVESTER			
	37	SUKARDIN AHMAD	INDONESIA	GENERAL WORKER			
	38	ABDUL SALAM BIN UDDING	INDONESIA	GENERAL WORKER			
	39	AMENG BIN MUHTAR	INDONESIA	GENERAL WORKER			

	40	ARIFIN USMAN	INDONESIA	GENERAL WORKER			
	41	DARWIN BIN DEPPA	INDONESIA	DRIVER BADANG			
	42	HAFIZ HAMZAH	INDONESIA	DRIVER BADANG			
	43	IMRAN HATTA	INDONESIA	LOOSE FRUIT COLLECTOR			
	44	IRWAN BIN ADNAN	INDONESIA	LOOSE FRUIT COLLECTOR			
	45	MASLAN BIN TAKBIR	INDONESIA	LOOSE FRUIT COLLECTOR			
	46	TALI	INDONESIA	LOOSE FRUIT COLLECTOR			
	47	ANI	INDONESIA	GENERAL WORKER			

48	ANTO BIN AHMAD	INDONESIA	UPKEEP
49	DIATI BINTI HAMKA	INDONESIA	SPRAYER
50	HASMAWATI BINTI ZAINUDDIN	INDONESIA	SPRAYER
51	JALEHA PENI BINTI BAHRUN	INDONESIA	SPRAYER
52	NURHAYATI ARIFIN	INDONESIA	SPRAYER
53	ROSE BINTI AMBO SAKKA	INDONESIA	SPRAYER
54	SATRIA BINTI MAKMUR	INDONESIA	SPRAYER
55	SIDA BINTI LAMPE	INDONESIA	SPRAYER
56	TAKBIR BIN NAJAMUDDIN	INDONESIA	GENERAL WORKER
57	MOHAMAD AZWAN BIN YAHYA	MALAYSIA	MANDORE

D) TAWAU SEEDS SDN BHD

NO.	NAME	NATIONALITY	POSITION
1	SALMA UILLI @ SAMSUDIN	INDONESIA	LOOSE FRUI

			T COL LEC TOR
2	ERNI MURTALIB	IND ONE SIA	LOO SE FRUI T COL LEC TOR
3	MISWATI GAU	IND ONE SIA	LOO SE FRUI T COL LEC TOR
4	FARIANA BINTI DIVILY	MAL AYSI A	YIEL D REC ORD ING
5	NURAFNI BINTI AHMAD	IND ONE SIA	UPK EEP
6	RATNA BINTI USMAN	IND ONE SIA	UPK EEP
7	ROZZANIZ A BINTI MOHD YUNUS	MAL AYSI A	NUR SER Y
8	MAHARUZI BIN AHMAD	MAL AYSI A	GEN ERA L WOR KER
9	SAMSUL SAID	IND ONE SIA	MAN DOR E
1 0	MOHD IQBAL BIN MAHMUDIN	MAL AYSI A	YIEL D REC

			ORDING
11	HAMALI NULHUDI	MALAYSIA	YIELD RECORDING
12	MOHAMAD RAZALI BIN DIRIS	MALAYSIA	BUNCH ANALYSIS
13	ABU BAKAR MUHD SAID	INDONESIA	HARVESTER
14	SAFARENG RAHIM	INDONESIA	HARVESTER
15	SUHARTO SAHUNA	INDONESIA	HARVESTER
16	SUDI BIN DAHRI	INDONESIA	HARVESTER
17	JUHARI BIN MUHAMMAD SAID	INDONESIA	HARVESTER
18	SUBAIR BIN IBRAHIM	INDONESIA	UPKEEP
19	MOHD ASRIN GULAM	MALAYSIA	YIELD RECORDING
20	FARIS SUKARDIN	INDONESIA	DRIVER BADANG
21	MOHD HAMZWAN SHAFFIQ BIN MOHD RIZWAN	MALAYSIA	MANDORE

	22	ISKANDAR BIN SAHUDI	MALAYSIA	YIELD RECORDING				
	23	JOHARI HALIDE	INDONESIA	MANDORE				
	24	MIHAMAD AIMAN FIRDAUS ANAK JANTING	MALAYSIA	YIELD RECORDING				
	25	SYAHRIN KHALID ANAK SULANG	MALAYSIA	YIELD RECORDING				
	26	NOORFIL AZIZAL NOORMAN	MALAYSIA	YIELD RECORDING				
	27	MOHD EZLAN BIN JUNAIDI	MALAYSIA	YIELD RECORDING				
	28	MOHAMAD SHARUL FITRA BIN MOHD TAHIR	MALAYSIA	UPKEEP				
	29	MOHAMMAD SYAHRUL FAZLI BIN ABDUL HAMMIS	MALAYSIA	YIELD RECORDING				
	30	MOHAMMAD HAMZWAN SHAFIZIE BIN MOHD RIZWAN	MALAYSIA	YIELD RECORDING				

	31	SUKARDIN ABDULLAH	MALAYSIA	HARVESTER		
	32	HASAN SAMAUNA	INDONESIA	HARVESTER		

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**
Apas Balung Complex is registered under Borneo Samudera Sdn Bhd which belongs to Sawit Kinabalu Sdn Bhd. Based on documentation review, Apas Balung Complex holds a valid land title issued by Sabah Land Department. All rental payments and fees have been made accordingly as verified during the audit. In addition, the land titles include a scale map with coordinate number indicates the location of the land.	NA	NA	NA	NA

11. Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
1) Balung Complex	Malaysia	**Apas Balung Mill** **1) Sg. Balung estate** **2) Sg. Kawa estate** **3) Tawau Seed Garden**	1. 4,062.90 2. 2,384.180 3. 288.00	Certified	NA	NA	NA
2) Kunak Complex	Malaysia	Kunak Mill 1) Madai estate 2) Bongalio estate "3) Pegagau estate Note: Changed of total managed area due to issuance of new draft title LA97120192 to CL.125354547 "	1. 3,101.9100 2. 2,098.2900 3. 3,271.6500	Not certified	2024	Intertek International Certification Sdn. Bhd. was appointed on 08/11/2024 and the proposed date for Stage 2 audit on 6th - 10th January 2025, pending approval of the Public	2025
3) Sepagaya Complex	Malaysia	Sepagaya Mill 1) Sepagaya estate 2) Gomantong estate 3) Green estate 4) Sg. Menanggol estate	1. 2,115.8500 2. 2,148.0000 3. 1,214.0000 4. 4,246.1800	Not certified	2024	NA	2027

4) Sandau Complex	Malaysia	Sandau Mill 1) Mensuli estate 2) Sandau estate 3) Boonrich estate 4) Sg. Pin estate	1. 4,024.00 2. 2,707.00 3. 2,251.00 4. 6,197.00	Not certified	2024	NA	2026
5) Sebrang Complex	Malaysia	Sebrang Mill 1) Sebrang estate 2) Oscar Kinabalu estate 3) Matamba estate 4) Bagahak 1 estate 5) Bagahak 2 estate 6) Bagahak 3 estate	1. 2,814.27 2. 277.30 3. 2,928.00 4. 3,515.00 5. 3,750.00 6. 3,071.00	Not certified	2024	NA	2027
6) Langkon Complex	Malaysia	Langkon Mill 1) Langkon estate 2) Pinawantai estate 3) Taritipan estate 4) Pitas estate	1. 3,433.251 2. 943.20 3. 790.00 4. 1,814.00	Not certified	2024	NA	2026
7) Lumadan Complex	Malaysia	Lumadan Mill "1) Lumadan estate Note: The total area includes 605.81 Ha of Menunuk Estate, a sub-division of Lumadan estate." 2) Mawao estate 3) Pilajau estate 4) Bongawan estate 5) Kimanis estate	1. 1,927.81 2. 1,639.61 3. 421.285 4. 2,350.00 5. 2,148.33	Not certified	2024	NA	2026
8) Tongod Estate	Malaysia	FFB sales to External Mill	1,553.0000	Not certified	2025	NA	2027

9) Tongod Nuclues Estate	Malaysia	FFB sales to External Mill	358.0000	Not certified	2025	NA	2027
10) Sg. Sungai Estate	Malaysia	FFB sales to External Mill	3,157.9000	Not certified	2025	NA	2027
11) Luboh Estate	Malaysia	FFB sales to External Mill	1,775.4000	Not certified	2025	NA	2027
12) Merotai Besar Estate	Malaysia	FFB sales to External Mill	771.9100	Not certified	2025	NA	2027
13) Kalabakan Estate	Malaysia	FFB sales to External Mill	3,126.9900	Not certified	2025	NA	2027
14) Ulu Kalabakan Estate	Malaysia	FFB sales to External Mill	1,262.3100	Not certified	2025	NA	2027
15) Sabdi Estate Note: Sabdi Estate is a newly acquired land (ownership	Malaysia	FFB sales to External Mill	409.6000	Not certified	2024	NA	2027

transferred on 26 October 2022) with a total area of 409.60 hectares. FFB had previously been sent to Kunak Mill.							

12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	**Applicable** There is a revision made for the timebound plan of certifying all own estates, which is by year 2025, 2026 and 2027. Sighted latest approval from RSPO secretariat on date 22/01/2025
Was the time bound plan submitted during the initial audit?	**Yes**
Does the time bound plan contain a current list of all estates and mills?	**Yes**
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	**No** There is a revision made for the timebound plan of certifying all own estates, which is by year 2025, 2026 and 2027. Sighted latest approval from RSPO secretariat on date 22/01/2025

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?	There is a revision made for the timebound plan of certifying all own estates, which is by year 2025, 2026 and 2027. Sighted latest approval from RSPO secretariat on date 22/01/2025
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.*	There is a revision made for the timebound plan of certifying all own estates, which is by year 2025, 2026 and 2027. Sighted latest approval from RSPO secretariat on date 22/01/2025
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).	There is a revision made for the timebound plan of certifying all own estates, which is by year 2025, 2026 and 2027. Sighted latest approval from RSPO secretariat on date 22/01/2025

Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	**During the audit there was lapses on several TBP for year 2024, Thus Minor NCR has been raised**
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	There is a revision made for the timebound plan of certifying all own estates, which is by year 2025, 2026 and 2027. Sighted latest approval from RSPO secretariat on date 22/01/2025

13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010? If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)? *Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB*	Other complexes and individual estates (as stated in Timebound Plan table) have complied with the indicator 7.12 except for following operating units. Bagahak 1 Estate Findings: Based on the planting profile of Bagahak 1 Estate, there were record of new planting occurred in 2007 with 44 Ha in Blok 71. Action: HCV Assessment Report (ref.no.: KEC-(EV)/22/16) has been carried out by Kiwiheng Environmental consultant in July 2021 and the report was issued in June 2022. Refer on the HCV report page 6-17, the result of land use and development trends shows that land cover classification maps were covered for year 2004 and 2013. Thus, based on the analysis, HCV report had confirmed that there was no forested area or any indication of land conversion into oil palms. However, company will conduct LUCA assessment on this area to further verify the 44Ha land that was cleared in 2007. Bagahak 2 Estate Findings: Based on the planting profile of Bagahak 2 Estate, there were record of new planting occurred in 2007 with 40 Ha in block BGK0723. Action: HCV Assessment Report (ref.no.: KEC-(EV)/22/17) has been carried out by Kiwiheng Environmental consultant in July 2021 and the report was issued in June 2022. Refer on the HCV report page 6-17, the result of land use and development trends shows that land cover classification maps were covered for year 2004 and 2011. Thus, based on the analysis, HCV report had confirmed that there was no forested area or any indication of land conversion into oil palms. However, company will conduct LUCA assessment on this area to further verify the 40Ha land that was cleared in 2007. Tongod Estate Findings: At Tongod Plantation Sdn Bhd, it was observed in the area statement showing there were land development during 1st generation in year 2006 at block TGD0608 total hectare of 23Ha. There was no LUCA or HCV assessment prior to land clearing conducted. Action: HCV Assessment Report (ref.no.: KEC-(EV)/22/03) has been carried out by Kiwiheng Environmental consultant in July 2021 and the report was issued in June 2022. Refer on the HCV report page 6-17, the result of land use and development trends shows that land cover classification maps were covered for year 2005 and 2013. Thus, based on the analysis, HCV report had confirmed that there was no forested area or any indication of land conversion into oil palms. However, RSPO

	Principles & Criteria Annual Surveillance Assessment Report Report Number CU886614 RSPOPC-SUM-REPORT.F01 (5.4) APRIL 2023 Page 16 of 143 Control Union (Malaysia) Sdn. Bhd. PORT TECH TOWER, LEVEL 17, Unit, No : 1, Jalan Tiara 3, Bandar Baru Klang, 41150 Klang, Selangor. Malaysia. Tel: +603-3377 1600 / 1700 company will conduct LUCA assessment on this area to further verify the 23Ha land that was cleared in 2006
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.*	Bagahak 2 & Bagahak 3 Estates Findings: There has been land conflict on Bagahak's plantations areas which involved with their scheme smallholders. The issue is currently ongoing and still under court case. Action: The land conflict is still ongoing and under court case.
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.*	There is no labour dispute for all operating units. Based on verification in the media (i.e internet and newspaper) it was confirmed that no news or issue related labour disputed were raised by any parties. Reviewed sample internal audit report conducted FY 2024 as follows: 1. Kunak Mill, doc no: SKG/SUS/FRM-08 – date 11-13/06/2024 2. Bongalio Estate doc no: SKG/SUS/FRM-08 – date 06-08/05/2024 3. Madai Estate doc no: SKG/SUS/FRM-08 – 22nd – 24th October 2024

	4. Sepagaya Mill , doc no: SKG/SUS/FRM-08 – date 06-08/02/2024 5. Sepagaya Estate , doc no: SKG/SUS/FRM-08 – date 05-07/03/2024 6. Sandau Mill doc no: SKG/SUS/FRM-08 – date 23-25/07/2024 7. Mensuli Estate, doc no: SKG/SUS/FRM-08 – date 18-22/11/2024 8. Langkon Mill doc no: SKG/SUS/FRM-08 – date 24-26/07/2024 9. Langkon Estate doc no: SKG/SUS/FRM-08 – date 28-30/08/2024 10. Lumadan Mill doc no: SKG/SUS/FRM-08 – date 15-17/07/2024 11. Kimanis Estate doc no: SKG/SUS/FRM-08 – date 14-16/08/2024 12. Sebrang Mill doc no: SKG/SUS/FRM-08 – date 14-16/05/2024 13. Sebrang Estate doc no: SKG/SUS/FRM-08 – date 19-21/11/2024 14. Bagahak 1 Estate doc no: SKG/SUS/FRM-08 – date 25-27/06/2024 15. Kalabakan Estate doc no: SKG/SUS/FRM-08 – date 14 – 16/05/ 2024
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 unit of certification is complying with the relevant legal requirement as per indicator 2.1.1. This is based on audited internal audit report of RSPO for year 2024 as per following internal audit references: 1. Kunak Mill, doc no: SKG/SUS/FRM-08 – date 11-13/06/2024 2. Bongalio Estate doc no: SKG/SUS/FRM-08 – date 06-08/05/2024 3. Madai Estate doc no: SKG/SUS/FRM-08 – 22nd – 24th October 2024

	4. Sepagaya Mill , doc no: SKG/SUS/FRM-08 – date 06-08/02/2024 5. Sepagaya Estate , doc no: SKG/SUS/FRM-08 – date 05-07/03/2024 6. Sandau Mill doc no: SKG/SUS/FRM-08 – date 23-25/07/2024 7. Mensuli Estate, doc no: SKG/SUS/FRM-08 – date 18-22/11/2024 8. Langkon Mill doc no: SKG/SUS/FRM-08 – date 24-26/07/2024 9. Langkon Estate doc no: SKG/SUS/FRM-08 – date 28-30/08/2024 10. Lumadan Mill doc no: SKG/SUS/FRM-08 – date 15-17/07/2024 11. Kimanis Estate doc no: SKG/SUS/FRM-08 – date 14-16/08/2024 12. Sebrang Mill doc no: SKG/SUS/FRM-08 – date 14-16/05/2024 13. Sebrang Estate doc no: SKG/SUS/FRM-08 – date 19-21/11/2024 14. Bagahak 1 Estate doc no: SKG/SUS/FRM-08 – date 25-27/06/2024 15. Kalabakan Estate doc no: SKG/SUS/FRM-08 – date 14 – 16/05/ 2024
Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?*Note:* *1. This would necessitate evidence of the self-assessment for each requirement.* *2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.*	Yes. The Group Sustainability Department has conducted internal audits of the uncertified units and updated the compliance status of uncertified management unit. The samples for last internal audit were conducted as per above indicator. There is no replacement of primary forest or HCV Area and no new planting after 01/01/2010. The Head of Sustainability has concluded in the uncertified unit compliance report that there is no land disputes and legal compliance is monitored during the internal audit as the positive assurance.

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

14. Audit Conclusion & Recommendation

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

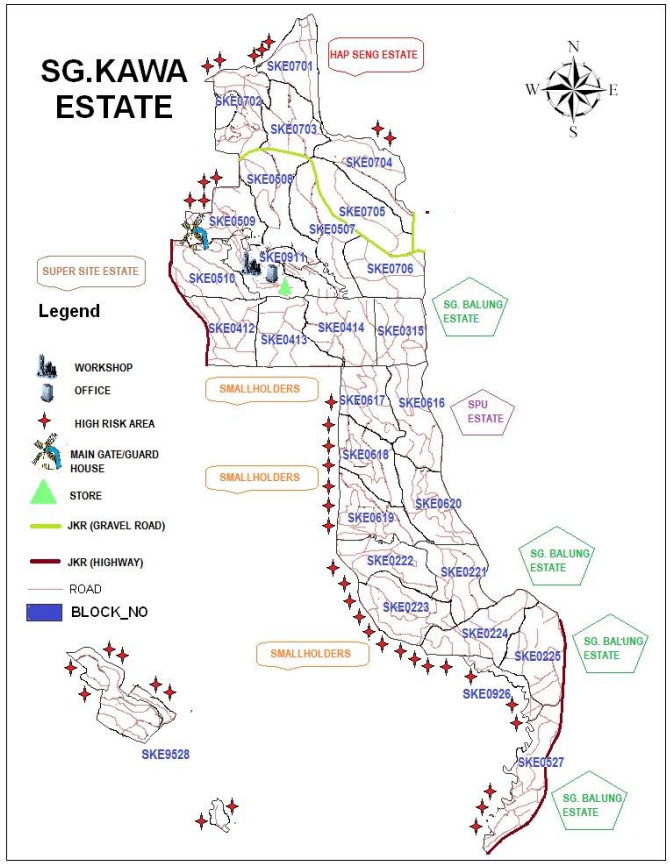
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

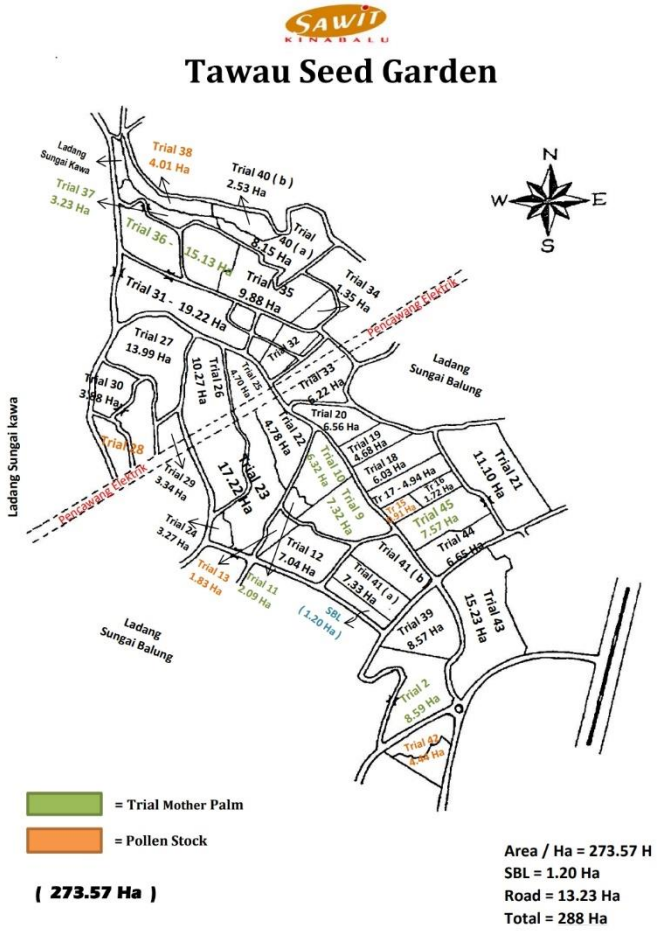
Signing by the Management Unit		
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader.		
Acknowledged by:		
Name	Nazlan Mohamad	
Position	Chief Sustainability Officer	
Date	16/04/2025	 Signature

Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		 Signature
Name	ROZAIMEE BIN AB RAHMAN	
Position	Lead Auditor	
Date	12/03/2025	

Signing by the Certification Decision Maker		
I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.		
Acknowledged by:		 Signature
Name	KAMINI SOORIAMOORTHY	
Position	SECTION HEAD	
Date	20/3/2025	

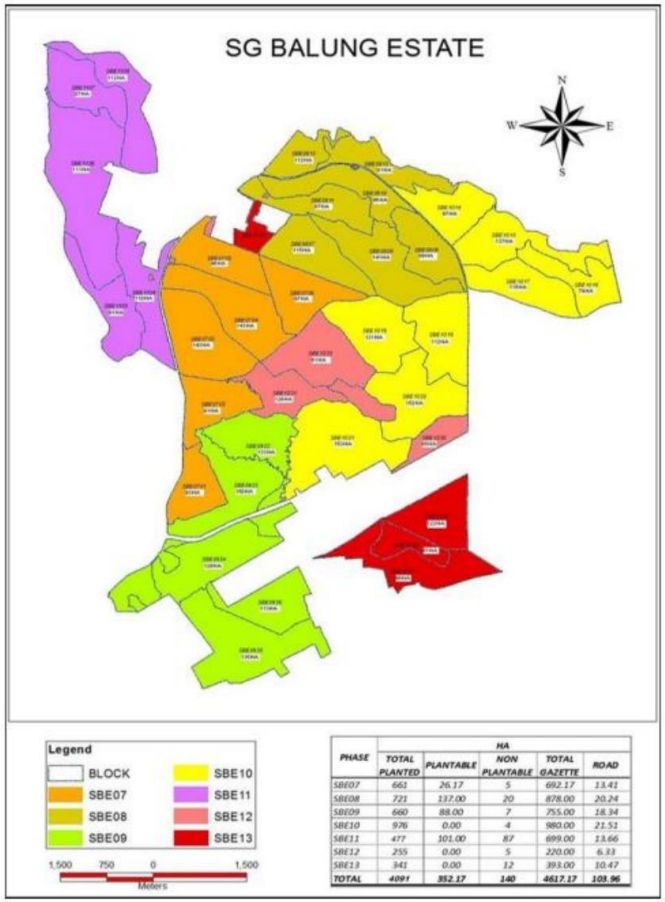
Appendix 1: Location Map Unit of Certification and Supply bases





Sg Kawa Estate

Tawau Seed Garden



PHASE	HA				
	TOTAL PLANTED	PLANTABLE	NON PLANTABLE	TOTAL GAZETTE	ROAD
SBE07	661	26.17	5	692.17	13.41
SBE08	721	137.00	20	878.00	20.24
SBE09	660	88.00	7	755.00	18.34
SBE10	976	0.00	4	980.00	21.51
SBE11	477	101.00	87	699.00	13.66
SBE12	255	0.00	5	220.00	6.33
SBE13	341	0.00	12	393.00	10.47
TOTAL	4091	352.17	140	4617.17	103.96

Sungai Balung Estate

Appendix 2: Greenhouse Gas (GHG) Reporting Summary

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

☒ Apply Full Version

☐ Exclude LUC Emissions

The summary of the Net GHG emitted in year 2023 for Apas Balung POM and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	0.21
PK	0.21
PKO	0
PKE	0

Extraction	**tCO_2e/t product**
OER	18.66
KER	4.26

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	13510.51
OP Planted on Peat	0
Conservation (Forested)	0
Conservation (Non-Forested)	93.33
Total	13510.51

Production	t/year
FFB Processed	132,511.79
CPO Produced	24725.774

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	52955.52	0.43	3291.00	0.49	0	0	56246.52
CO_2 Emission from Fertilizer	3448.81	0.03	91.77	0.01	0	0	3540.58
N_2O Emission from fertilizer	1711.46	0.01	133.79	0.02	0	0	1845.25
Fuel Consumption	524.45	0	77.05	0.01	0	0	601.50
Peat Oxidation	0	0	0	0	0	0	0
Crop Sequestration	-50047.56	-0.41	-3119.43	-0.46	0	0	-53166.99
Sequestration in Conservation Area	0	0	0	0	0	0	0
Total	**8592.67**	**0.07**	**474.19**	**0.07**	**359.12**	**0**	**9425.98**

**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	2724.64	0.02
Fuel Consumption	856.27	0.01
Grid Electricity Utilization	0	0
Credit		
Export of Excess Electricity to Housing & Grid	0	0
Sales of PKS	-6764.38	-0.05
Sales of EFB	0	0
Total	-3183.47	-0.02

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Diverted to compost	0
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

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