	SIRIM QAS INTERNATIONAL SDN. BHD. Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri, Section 2, 40700 Shah Alam, Selangor, Malaysia.	**File Ref. : ES24290001**
	RSPO STAGE 2 PUBLIC SUMMARY REPORT	

CLIENT : SUNGAI RUKU OIL PALM PLANTATION SDN BHD

PARENT COMPANY : BUDAYA POTENSI SDN BHD

RSPO MEMBERSHIP No.: 2-1473-23-000-00

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

Certification Unit	Mill and Supply Base	GPS Location		Location
		Latitude	Longitude	
Sungai Ruku Oil Palm Plantation Sdn. Bhd.	Sungai Ruku POM	5.51670	117.900918	KM 98 Jalan Sandakan-Lahad Datu, Mukim Segaliud, Kota Kinabatangan, 90009 Sandakan, Sabah.
	Sungai Ruku Estate	5.51670	117.900918	

MAP : See Attachment 1

AUDIT DATE : 21 – 23 August 2024 **DURATION : 9** **auditor days**

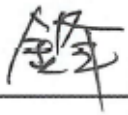
TYPE OF AUDIT : Stage 2 Audit

STANDARD : MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

SCOPE OF CERTIFICATION: Production of Crude Palm Oil and Palm Kernel Using Mass Balance Supply Chain Model

VALIDITY OF RSPO CERTIFICATE : 31/12/2024 – 30/12/2029 (RSPO-PC 00139)

The following attachments form part of this report:
Non-conformity Report(s) [redacted] List of additional site(s) ☐

Report by Audit Team Leader		**Acknowledgement by Client's Representative**	
Name	: **MOHD ZULFAKAR KAMARUZAMAN**	Name	: LIM CHIAN HONG
Signature	: 	Signature	: 
Date	: **25/11/2024**	Date	: 27/12/2024

RSPO P&C PUBLIC SUMMARY REPORT

Stage 2 audit					
On-site audit date	:	21 – 23 August 2024		No. of auditor days:	9 Auditor Days
Audit team	:	MOHD ZULFAKAR BIN KAMARUZAMAN (LA), ROZAIMEE AB RAHMAN, DZULFIQAR AZMI			
No. of major NCR	:	4	Indicator: 2.1.1, 3.8.5, 3.6.1, 6.2.4,		Closing date : 21 Nov 2024
No. of minor NCR	:	2	Indicator: 2.1.3, 7.8.1		
Indicate the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		X		X	X
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		X	X	X	X
		Indigenous people	Contractor	Others (Please specify)	
			X		
Supply base sampled	:	Sungai Ruku Estate			
Justification of audit planning	:	Sungai Ruku POM – 4.5 mandays has been located to cover all RSPO P&C MYNI and 1 mandays for SCCS Sungai Ruku Estate –4.5 mandays for the estate to cover all relevant RSPO indicator such as verification of safety and health, environment, good agriculture best practices, Social, HCV TBP, Partial Certification and GHG verification plus the verification of Land History and Land Title.			
Name of peer reviewer	:	Harso Yuli Antena			
Report approved by	:	Kamini Sooriamoorthy		Approval date : 31/12/2024	

SUMMARY OF INFORMATION

	STAGE 2
Projection Period	**September 2024 – August 2025**
Certified FFB Processed (MT)	**434.29**
Production of Certified CPO (MT)	**95 .55**
Production of Certified PK (MT)	**21.72**
Certified Areas (Ha)	75.86
Planted Areas (Ha) (***Mature + Immature area***)	40.05
Production Areas (Ha) (***Mature area only***)	40.05
HCV Areas (Ha)	0.35
REMARKS	

RSPO P&C PUBLIC SUMMARY REPORT

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1.0 AUDIT PROCESS

1.1 Certification Body

SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia.

SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & ISO 45001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 28 September 2024 (accredited since 2014).

1.2 Qualification of audit team

Member of the Audit Team	Role/area of RSPO requirements	Qualifications
Mohd Zulfakar Kamaruzaman	Lead Auditor / Social Internal / Supply Chain / HCV/ TBP	Possessed B. Sc. Forestry from University Putra Malaysia. He is qualified in the auditing with experienced in RSPO P&C, MSPO, Forest Management schemes since 2013.
Rozaimee Ab. Rahman	Auditor / Environment / Safety & Health/ GHG	Holds a B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation. He is a qualified Lead Auditor for RSPO P&C and MSPO.
Dzulfiqar Azmi	Auditor / Social Internal/GAP/Metrics Template	Holds a B. Sc. in Agriculture from University Teknologi Malaysia (UiTM). He had more than 5 years of working experience in the oil palm operation. He has experience in auditing since 2018. He is trained as an RSPO Lead Auditor.

1.3 Audit methodology

The audit covered the Sungai Ruku palm oil mill and only one of its supply base. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document, Nov 2020. The Only supply base covered during the audit are Sungai Ruku Estate. The audit included an on-site audit to the estates, mill and settlers' 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.

1.4 Stakeholder Consultation

SIRIM QAS International had initiated the stakeholder consultation by announcing the invitation in the RSPO and SIRIM QAS International's websites in 10 July 2024. In addition, SIRIM QAS International had also sent invitations through letters to the relevant stakeholders, including government agencies and Non-Governmental Organisations (NGOs). Stakeholder consultation was carried out during the on-site audit.

In summary, the stakeholders interviewed during the audit and the evidence from the stakeholder consultation carried out were as tabulated below:

Stakeholders interviewed	Evidence from stakeholder consultation
1) Employees / Workers Organizations (including migrant workers)	Workers from Sungai Ruku POM and Estate confirmed the following: a) There is no gender racial or other forms of discrimination; b) Everyone is treated equally and receive the same amount of pay for the same type of work. c) They have their own worker representatives whom they have nominated and elected during election. d) They are aware of what constitutes sexual harassment and there has been no incidence of sexual harassment. e) Wages are paid by cheque no later than 7th of the following month, and they cash it at the Kinabatangan Town/ Groceries Shop nearby. f) They purchase daily necessities from the nearby grocery stores and Kinabatangan and Bukit Garam Town. g) Comfortable housing is provided rent free and they only pay for electricity; h) Drinking water and electricity is available 24 hours per day. They are aware of complaints procedure, company policies of child labour; for the Indonesian workers, their children attend HUMANA or CLC schools at Nearby Estate/ at Kinabatangan/ Bukit Garam town. Details Elaboration can be refer at 6.2.2
2) Settlers	Interviews with the owner of Main road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd, and they clarified that Sungai Ruku Oil Palm Plantation Sdn Bhd took over Sungai Ruku POM in 2017 legally, no social complications from the village and no objection during the acquisition
3) Villagers / Local communities (including women representatives, displaced communities)	JPKKP from Kg Jaya Baru, Kg Bukit Garam - Gimah Haji Basrah. There is no issue between villagers and the CU, The CU provide job Opportunities for villagers, Smallholders from surrounding also send their FFB to POM
4) Suppliers	The stakeholder consultation letter was submitted to all relevant suppliers. However there was no positive or negative comments.
5) Contract workers	At the estate, only casual workers are employed through a contractor from the local community of Kg. Berjaya 1, Bukit Garam. In addition, there are four

	foreign workers from Indonesia and the Philippines. These workers are responsible for all tasks, including harvesting, upkeep, and transporting FFB (Fresh Fruit Bunches) to the Palm Oil Mill (POM). They are paid on a piece-rate basis for their work, with payments processed via payment vouchers. Job offers for all work are documented in the contract agreement, and the details of payments and employment conditions are outlined and documented in the employment contracts provided to all workers.
6) Local & national NGOs	Interview with WWF Sustainable Palm Oil Officer, there is no issue between them and Sungai Ruku CU
7) Government agencies / Statutory bodies	No negative feedback from Government agencies / Statutory bodies (refer Stakeholder reply letter)
8) Independent growers / Smallholders	smallholders/growers, who are sending FFB to Sungai Ruku POM revealed that they are satisfied with the current price, and they are of the opinion that Sungai Ruku POM quantum is quite fair compared to other outsider Mills as verified in “Kaedah Perolehan Buah Tandan Segar (BTS)” as stated in Clause 2.0 Formula Penentuan Harga BTS of the Agreement. They also have no negative issue towards the Sungai Ruku CU
9) Indigenous people	Not Applicable
10) Contractor	Interview with contractor showed the Contractors representatives had confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 15-30 days of invoice issuance.
11) Previous land owner (if any)	The audit team has also interviewed with Head village representatives and owner of Main road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU
12) Others (please specify)	Not Applicable

1.5	Audit plan : Refer to Attachment 2
1.6	Date of next audit : The next surveillance audit will be conducted within 12 months but not sooner than 9 months from this audit.

2.0 SCOPE OF CERTIFICATION AUDIT

2.1 Description of the certification unit

Sungai Ruku Oil Palm Plantation Sdn. Bhd. is a privately owned company that offers milling and sustainable of oil palm products with its palm oil mill activities. The mill was commissioned in 1997 as a 45 metric ton of FFB per hour single line with buildings designated for 2 lines. It was upgraded to 60 metric ton per hour in 2004 with throughput reachable to 75 metric ton per hour. As of March 2017, Sg Ruku POM operates as a subsidiary of Budaya Potensi Sdn. Bhd. which is located in the office at Sandakan town. Sg. Ruku POM is located in the District of Kinabatangan, Sabah. The mill is located about 97km away from Sandakan town, 5km away from Kota Kinabatangan town and can be assessed through government road. From mill to headquarter in Sibuga Industrial Centre Mile 8 Sandakan about 75km. The management is headed by Mill Manager and assisted by two Assistant Manager.

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

The FFB is sourced from Sungai Ruku Estate and Surrounding Smallholder and Small Grower.Details of the FFB actual and projected contribution from each source to the mill are shown in the following tables.

Table 1: Projected FFB production by the supply base for the last reporting period (Sept 2024 – August 2025)

Estates	FFB Production	
	Tonnes	Percentage (%)
Sungai Ruku Estate	434.29	100 %
Total	**434.29**	**100 %**

Table 2: Projected FFB received and CPO & PK dispatch by Sungai Ruku POM of next reporting period (Sept 2024 – August 2025)

	Total (MT)
FFB Received	434.29
FFB Processed	434.29
CPO Production	95.55
PK Production	21.72
CPO delivered as Mass Balance	95.55
CPO delivered as non-RSPO certified	0.00
PK delivered as Mass Balance	21.72
PK delivered as non-RSPO certified	0.00

Table 3 Planted and certified area of the Sungai Ruku Oil Palm CU

Estate	Planted (ha)	Certified (ha)
Sungai Ruku Estate	40.05	75.86
Total	**40.05**	**75.86**

Table 4: Planting profile for Sungai Ruku Estate

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area (ha)	Percentage of planted area (%)
1996	1st	Mature	28.05	70.04
1999	1st	Mature	12.00	29.96
Total			**40.05**	**100**

2.3 Organizational Information/Contact Person(s)

The details of the contact person is as shown below:

Name	:	LIM CHIAN HONG
Position	:	GENERAL MANAGER
Address	:	Lot 22, Lorong SIC 2, Sibuga Industrial Centre, Jalan Lintas Sibuga, 90000 Sandakan, Sabah
Phone no.	:	012-320 1828
Fax no.	:	N/A
Email	:	limchianhong@gmail.com

3.0 AUDIT FINDINGS

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

Not Applicable as this is main assessment

3.2 Progress and changes in time bound plan

i Have all the estates under the parent company been certified? ■ Yes ☐ No

If no, comments on the organization's compliance with the RSPO partial certification rules :

ii Are there any changes to the organization's time bound plan? ☐ Yes ■ No

If yes, comment in terms of acceptance or non acceptance on the changes in the time-bound plan?

Not Applicable as there is no other Estate under the management of Sungai Ruku CU

iii Are there associated smallholders (including scheme smallholders) in the CU? ☐ Yes ■ No

If yes, have ALL the associated smallholders (including scheme smallholders) where their fruit supply is included, by the mill, in its certification? ☐ Yes ☐ No

If no, please state reasons

iv Any new acquisition which has replaced primary forests or HCV areas ☐ Yes ■ No

3.3 Other changes (e.g. organizational structure, new contact person, addresses, etc.)

Not Applicable as this is main assessment

3.4 Complaint received from stakeholder (if any)

Interviewed with several stakeholders has been conduct during the audit, detaiols can be refer in the 1.4 Stakeholder consultation

4.0 DETAILS OF NON-CONFORMITY REPORT

4.1 For P&C (Details checklist refer to Attachment 3) :

Total no. of minor NCR(s) (details refer to Attachment 3) — **List :** 2.1.3 (RAR 04 2024), 7.8.1 (RAR 02 2024)

Total no. of major NCR(s) (details refer to Attachment 3) — **List :** 2.1.1 (RAR 03 2024), 3.8.5 (MZK 01 2024), 3.6.1 (RAR 01 2024), 6.2.4 (DA 01 2024)

4.2 For SC (Details checklist refer to Attachment 3) :

Total no. of minor NCR(s) (details refer to Attachment 3) — **List :** N/A

Total no. of major NCR(s) (details refer to Attachment 3) — **List :** N/A

5.0 AUDIT CONCLUSION

The audit team concludes that the organization has established and maintained its management system in line with the RSPO P&C requirements of the standard and demonstrated the ability of the system to systematically achieve agreed criterion & requirements.

6.0 RECOMMENDATION

☐ No NCR recorded. Recommended to continue certification.

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

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

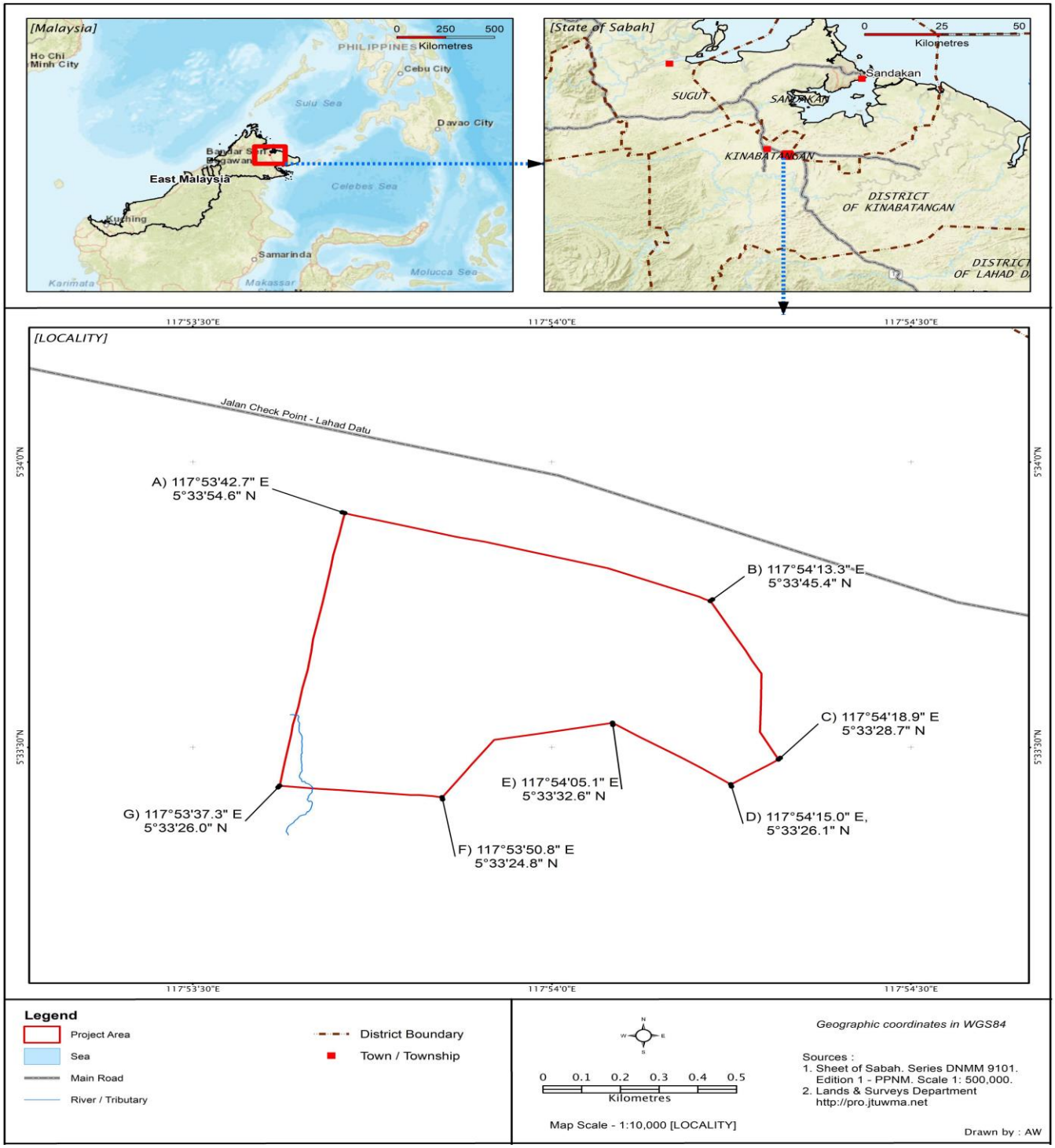
■ Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided and accepted by the audit team. The NCR(s) have been satisfactorily closed out.

7.0 It is confirmed that all corrective actions taken have been satisfactorily verified. Recommended for certification.

Audit Team Leader :	MOHD ZULFAKAR BIN KAMARUZAMAN		21/11/2024
	(Name)	(Signature)	(Date)

ATTACHMENT 1 – MAP

Map of Sungai Ruku CU




SUNGAI RUKU PALM OIL MILL
5 33 47.69 N, 117 54 2.26 E, 2023:09:04 17:12:14

ATTACHMENT 2 – AUDIT PLAN

RSPO STAGE 2 AUDIT PLAN

1. Objectives

The objectives of the assessment are as follows:

(i) To evaluate **Sungai Ruku Oil Palm Plantation Sdn Bhd** continued conformance against the RSPO Principles & Criteria Malaysian National Interpretation (MYNI) 2019.
(ii) To verify the effective implementation of issue of concerns arising from the stage 1 assessment.
(iii) To make appropriate recommendations based on the assessment findings.

2. Date of assessment : **21 – 23 AUGUST 2024**

3. Site of assessment : **Sungai Ruku Oil Palm Plantation Sdn Bhd**

4. Scope of Certification : Production of Sustainable Crude Palm Oil and Palm Kernel Using Mass Balance Supply Chain Model

5. Reference Standard :

a. MYNI 2019 of RSPO P&C 2018 / RSPO Independent Smallholder Standard, Nov 2019 / RSPO Management System Requirements and Guidance for Group Certification of FFB Production, March 2018
b. RSPO Certification System Documents
c. Company's audit criteria including Company's Manual/Procedures

6. Assessment Team

Assessor: Mohd Zulfakar Kamaruzaman (RSPO Lead Auditor) (Social External, HCV, SCCS, TBP)
Dzulfiqar Azmi (Social Internal, Metrics Template)
Rozaimee Ab Rahman (Safety, Environment, GHG)

If there is any objection to the proposed audit team, the organization is required to inform the Lead Auditor/RSPO Section Manager.

7. Audit Method

Site audits including observation of practices, interviews with interested parties (all categories of contractors, employees, nearby population, etc.), documentation evaluation and evaluation of records.

8. Audit Findings

Audit findings shall be classified as major and/or minor.

9. Confidentiality Requirements

SIRIM QAS International shall not disclose any information concerning the company regarding all matters arising or coming to its attention with the conduct of the programme, which is of confidential in nature other than information, which is in the public domain. In the event that there be any legal requirements for disclosing any information concerning the organization, SIRIM QAS International shall inform the organization of the information to be disclosed.

10. Conflict of interest

Auditors have not been employed by the organization concerned nor provided consultancy services relating to the development of its system in the past five years and next five years.

11. Working Language : English and Bahasa Malaysia

12. Reporting

a) Language : English
b) Format : Verbal and written
c) Distribution list : Client file

13. Facilities Required

a. Room for discussion
b. Relevant document and record
c. Personnel protective equipment if required
d. Photocopy facilities
e. A guide for each group

13. Assessment Programme Details : As shown below

Date / Time	Coverage of assessment / Activity / Site	MZK	MAR	DA
Day 1-21/8/24 8.30am – 9.00am	**<u>Opening meeting at Sungai Ruku POM</u>** Lead Auditor to introduce audit team member, brief on audit objectives, scope, methodology, criteria and programmes **Organization Representative to brief on the following :** • Briefing on **Sungai Ruku POM** organization's background, operations, RSPO implementation & legal non compliances such as land / labour dispute - if any (Please provide maps that have details of surrounding stakeholders, terrain, soil profile and conservation/HCV area). • Time bound plan for **Sungai Ruku POM** (if Any) Significant changes on organization activities, machinery, supply bases capacity etc.	/	/	/
9.00am – 12.30pm	**Site observation to <u>Sungai Ruku POM</u>** **P1, P2, P3,P4,P5, P6, P7** • Verification of basic information estate/Metric templates • Confirmation of time bound plan & review of partial certification • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative/Union, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, Peat Management, Buffer Zones, BMP for Buffer Zones. • GHG Calculation • New planting	/	/	/
12.30pm – 1.30pm	Lunch Break	/	/	/
1.30pm – 5.00pm	Continue assessment at respective sites	/	/	/

Date / Time	Coverage of assessment / Activity / Site	MZK	MAR	DA
Day 2 – 16/8/22 8.30am – 12.30pm	**Site observation to Sungai Ruku POM** **P1, P2, P3,P4,P5, P6, P7** • Verification of basic information estate/Metric templates • Confirmation of time bound plan & review of partial certification • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative/Union, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, Peat Management, Buffer Zones, BMP for Buffer Zones. • GHG Calculation • New planting	/	/	/
12.30pm – 1.30pm	Lunch Break	/	/	/
1.30pm – 5.00pm	Continue assessment at respective site	/	/	/

Date / Time	Coverage of assessment / Activity / Site	MZK	MAR	DA
Day 3 – 17/8/22 8.30am – 12.30pm	**Site observation to Sungai Ruku Estate** **P1, P2, P3, P4**, **P5, P6, P7** • Verification of basic information estate/Metric templates • Confirmation of time bound plan & review of partial certification • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative/Union, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, Peat Management, Buffer Zones, BMP for Buffer Zones. • GHG Calculation • New planting	/	/	/
12.30pm – 1.30 pm	Lunch Break	/	/	/
1.30pm – 5.00pm	**Continue assessment at respective site**	/	/	/

Date / Time	Coverage of assessment / Activity / Site	MZK	MAR	DA
Day 4 – 18/8/22 8.30am – 12.30pm	**Site observation to Sungai Ruku Estate** **P1, P2, P3, P4**, **P5, P6, P7** • Verification of basic information estate/Metric templates • Confirmation of time bound plan & review of partial certification • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative/Union, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, Peat Management, Buffer Zones, BMP for Buffer Zones. • GHG Calculation • New planting	/	/	/
12.30pm – 1.30 pm	Lunch Break	/	/	/
2.30pm –3.00pm	Continue assessment at respective site	/	/	/
2.30pm –4.00pm	Audit Team Discussion	/	/	/
4.00pm – 5.00pm	**Closing meeting at chosen site by Management**	/	/	/

Note: This audit plan is subject to change whenever necessary, and the Client's representative will be informed of any changes prior to the audit

ATTACHMENT 3

RSPO P&C AUDIT CHECKLIST AND FINDINGS
(MYNI 2019 FOR RSPO P&C 2018)

Principle 1: Behave ethically and transparently

Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.

Clause	Indicators	Comply Yes/No	Findings
1.1 The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.	1.1.1 (C) Documents that are specified in the RSPO P&C are made available to the public.	YES	The Sungai Ruku Oil Palm Plantation CU continued to implement the procedure for responding to any communication as outlined in their Estate/Mill Sustainability Department documents. The records of communication were identified and maintained in different files depending on the stakeholder. Among the records reviewed were correspondences with the authorities and employees. The CU continued to use internet for disseminating public information. Information relating to land titles, safety and health plans, pollution prevention plans and the procedure for complaints and grievances are available through Their Parent Company Budaya Potensi website at https://www.budayapotensi.com/
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders.	YES	Sungai Ruku CU has designated personnel responsible for handling complaints, and records of communication are systematically maintained in separate files based on stakeholder categories. Among the records reviewed were correspondences with local authorities, local communities, and employees. Sungai Ruku Oil Palm Plantation CU continues to use the internet to disseminate public information related to land titles, human rights, Free, Prior and Informed Consent (FPIC), safety and health plans, Environmental Plans, pollution prevention strategies, and the procedure for filing complaints and grievances. This information is made available in a transparent manner through the website of their parent company, Budaya Potensi, at https://www.budayapotensi.com/. Additionally, Sungai Ruku CU ensures that communication is conducted in a language and format that is easily understood by all relevant stakeholders. This includes providing materials in appropriate languages for local communities, employees, and other stakeholders, and ensuring that key information is accessible and clear to those who may not be familiar with Company Procedures. Information provided in both English and Bahasa Malaysia and accessible to all stakeholders in Sungai Ruku CU upon request

Clause	Indicators	Comply Yes/No	Findings
	1.1.3 (C) Records of requests for information and responses are maintained.	YES	Information provided in both English and Bahasa Malaysia and accessible to all stakeholders in Sungai Ruku CU upon request. The information was implemented based on Communication Procedure to handle communication for internal and external stakeholders. External Communication Form and Communication Record were used for records including authority visits books. During interview with internal and external stakeholders found that they were aware of the procedure consultation and communication related to their operation. Both Sungai Ruku Estate and POM continued to maintain the records of requests for information and responses are maintained which included the government agencies, schools, local communities, etc. Below are some of the information requested and responses: <u>POM</u> • DOSH visits to conduct regular inspection for Machinery on 4/7/24. Results from the assessment were satisfactory. DOSH also check on ergonomic at workplace and recommendation made is to conduct the assessment. DOSH also has spot check on cleanliness of mill, and quite satisfy with the mill condition. • MPOB visit to Sungai Ruku POM on 16/7/24. To inspect the CPO Stock, Result was satisfactory. All the result was satisfactory, and no Penalty has given. • DOE visit to conduct field citation on 14/8/24. Result was satisfactory. <u>Estate</u> - There is no request and complaint made by the surrounding stakeholders since the takeover from previous management by Budaya Potensi Sdn bhd in year 2017 and besides that the estate only **40.05 ha**, and in case of any issue, the complaints is direct into mill management as the estate managed by the Sungai Ruku POM. On the other hand, at site the Chief Clerk is nominated to coordinate activities of the stakeholders described above related to indicator 1. The appointment letter, issued on 30 January 2019 was sighted.
	1.1.4 (C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.	YES	The consultation and communication procedures were documented. External and internal communication procedures developed by Sungai Ruku Oil Palm Plantation maintained to be followed and available at the audited sites. Consultation and communications procedures for SROPP is documented in the *Consultation and Communication Procedure, dated 03/08/23.* This document was sighted during the audit. Sighted appointment letter dated 1/1/2024 for nominated representative for mill. An examination of the records kept in the internal and external communication files found that the SROPP followed the procedures and manuals developed by the company. In the case of internal communications, records of meetings, briefings and memos were sighted with latest training has been conduct on 8/5/2024. Notices and posters / pamphlets observed

Clause	Indicators	Comply Yes/No	Findings
			displayed on notice boards at the office and the muster ground were also used as a means of internal communication. Sighted latest complaints by workers related to bulb lamp on 19/3/24 and it was already solved in 20/3/24, which was done within 1-14 days as required. Regular morning briefings were used by the management to communicate policies, procedures, rules and regulations and other information to its employees. In the case of external communications, they were mainly in the form of correspondence, which were kept in the External Communication File.
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.	YES	Stakeholder list updated as at 18/8/24 was established in the Sungai Ruku Oil Palm Plantation. Stakeholder such as internal stakeholder i.e., workers leader, women leader, ethnic leader and external stakeholders i.e., FFB Supplier, neighbouring smallholders or estate plantations, Grower, local communities, government authorities, suppliers/consultant, vendor services provider and NGOs were included in the list. Nominated representative with contact number and address was sighted.
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.	YES	The management has documented a policy committing to integrity for all their staff and workers, as well as transactions, including recruitment and contracts, by publishing a Sustainable Palm Oil Policy dated 29 January 2024. The point of ethical conduct has been mentioned in this Policy. The commitment to this policy has been communicated and implemented through various platforms such as morning briefings, induction courses, and contract agreements. The latest briefing was conducted on 9/5/24 and 1/7/24. Based on interviews with sampled workers and management, there have been no reported cases of unethical conduct so far.
	1.2.2 A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	YES	Internal audit dated 3-7 July 2024 conducted by Compliance and Sustainability Unit from Sungai Ruku Oil Palm Plantation is the one of the systems to monitor compliance and the implementation of the policy and overall ethical business practice. Besides, contract agreement also is the commitment to ethical conduct in all business operations and transactions which includes a declaration to eradicate all forms of exploitation, including but not limited to modern day slavery and human trafficking.

Principle 2: Operate legally and respect rights

Implement legal requirements as the basic principles of operation in any jurisdiction.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td>2.1
There is compliance with all applicable local, national and ratified international laws and regulations.</td><td>2.1.1 (C) The unit of certification complies with applicable legal requirements.</td><td>NO</td><td>All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.
Sg Ruku POM
▪ SRPOM MPOB License: expiring on 31/05/2025. For activities: seller and transport of FFB, PK, CPO, SPO, buyer and transport of FFB, PK, CPO and storage of PK, CPO, SPO.
▪ Registry of companies – company no.: 129371-P
▪ Energy Commission and Domestic Trade Ministry for diesel storage – valid from 01/04/2024 to 31/03/2027 with approval diesel (20,000 L).
▪ Jabatan Tenaga Kerja Sabah, Lesen Untuk Menggaji Pekerja Bukan Pemastautin, valid until 17/06/2025.
▪ Jabatan Tenaga Kerja Sabah, Pemit Potongan Gaji Di Bawah Seksyen 113 (4) Ordinan Buruh, valid until 08/01/2025.
▪ Permit Wanita Bekerja Malam, Seksyen 75, valid until 08/01/2025.
▪ Permit Sekatan Kerja Lebih Masa, Seksyen 104 (7), limit 120 hours, valid until 08/01/2025.
▪ Weighbridge Calibration “Perakuan Penetuan Timbang dan Sukat” -date inspection on 11/06/2024. Next inspection in June 2025.
▪ Fire certificate valid until 21/12/2024.

Factory and Machinery Act 1967
i) Person In Charge Regulation 1970
<table>
<tr><th>Competent person</th><th>SRPOM</th></tr>
<tr><td>Steam engineer</td><td>2nd Grade Engineer – Mill Engineer</td></tr>
<tr><td>Boiler men</td><td>1st Grade & 2nd Grade</td></tr>
<tr><td>ICE Driver</td><td>2nd Grade</td></tr>
<tr><td>AESP (Authorised Entrant and Standby Person for Confined Space)</td><td>12 Competent person – Mill Manager, Boilerman, Supervisor, Mill Engineer, Fireman, Foreman, Chargeman, Engine Driver, Fitter, Lab Supervisor.</td></tr>
<tr><td>AGT (Authorised Gas Tester and Entry Supervisor for Confined Space Refresher</td><td>2 Competent person – Boilerman, Supervisor</td></tr>
<tr><td>Electrical Chargemen AO and PW2</td><td>1 Competent person – Nhasry Saadan</td></tr>
</table>
</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings

Environmental Quality (Amendment) Act 2012 – Regulation 49A	
Certified Environmental Professional in Scheduled Waste Management (CePSWaM)	Competent Person Document Controller
Certified Environment Professional in the Treatment of Palm Oil Mill Effluent (CePPOME)	Competent Person –Safety Health Officer

ii) ***Steam Boiler and Unfired Pressure Vessel 1970***
Total 2 Boiler. Boiler name plate and name of manufacturer was found affixed to the boiler. CF valid until 03/10/2025 and 03/06/2025.

iii) ***The Factories and Machinery*** *(Notification, Certificate of Fitness and Inspection), Regulations, 1970, Regulation 10(2)*
All permits are valid:
- Air receiver –valid: 03/06/2025
- Back Pressure Receiver –valid: 03/06/2025
- Filter Vessel No. 1 and No. 2 –valid: 03/06/2025
- Vacuum Deaerator No. 2 –valid: 02/07/2024
- Softener Tank No. 1/2/3 – valid: 03/06/2025
- Crane No. 1/2/3 –valid: 03/06/2025
- Steriliser No. 1/2/3/4 – valid: 03/06/2025

EQ (Prescribed Premise) Crude Palm Oil Regulations 1977
- License valid until 30/06/2025. The license indicated that the mill has a capacity of 75mt/hr.
- Treated effluent is allowed to be discharged as land application.
- BOD not more than 20mg/l. Analysis of the final discharge was carried out monthly. Review of the results indicated that all parameters were within the regulatory limit.
- Quarterly report was sent to DOE latest 2nd quarter 02/2024 for period April - June on 03/07/2024. Analysis of final discharged has been carried out by 3rd party laboratory and results for pH, BOD, COD, AN, TN, O&G, SS and TS was well within the limit for Final Discharge & River Kinabatangan (Hilir).

- Environmental compliance third party audit conducted on 28/05/2024. Results from assessment has no NCR have been raised only 1 AFI & 3 observations. Sighted evidence of action taken by CU to comply with all the recommendation.

Clause	Indicators	Comply Yes/No	Findings
			Air monitoring ▪ Black smoke monitoring – The boilers were equipped with smoke density indicators which also included an alarm system. During the audit, noted that the density meter for boiler no.2 was functioning. ▪ Particulate matters – Stack sampling has been carried out on a yearly basis. Results of isokinetic stack sampling were found to be below the regulated limit of 150 mg/m^3. The stack sampling was carried out by 3rd party assessors. Sighted latest stack sampling has been carried out on 10/07/2023 (Boiler No. 1) and 12/07/2023 (Boiler No. 2). For year 2024 sighted evidence of assessment has been carried out by same assessor on date 11/06/2024 and 05/08/2024. However, report not yet received. **OSHA 1994, Use and Standards of Exposure of Chemicals Hazardous to Health Regulations 2000** CHRA Report for SRPOM was available and was conducted on 26/07/2021 by 3rd party assessor. This assessment was carried out to identify and explain the finding of chemical health risk assessment carried out in the mill. General Exhaust Ventilation Examination for 1 units of fume hood has been conducted by 3rd party assessor on 18/03/2024.From the results, LEV systems installed and operated at SRPOM meet the minimum required face velocity and ducting transport velocities for laboratory fume hood no 1. The LEV systems were found to be effective in removing hazardous contaminants away from the work units. ***(i) Regulation 27 (Health Surveillance Sprogramme)*** All recommended workers to conduct medical surveillance were sent to external Klinik and on 06/02/2024 for 7 workers from laboratory operator. All 7 lab operators involved with chemical to Potassium Chromate were sent for medical surveillance to external Klinik. No occupational disease or poisoning detected. From the results, all workers fit to handle chemical. ***Occupational Safety and Health (Noise Exposure) Regulations 2019*** Noise Risk Assessment Report were available, and the assessment was conducted on 04/05/2020 by 3rd party assessor. This assessment was carried out to identify and explain the finding of noise risk assessment at POM operation. From this assessment 9 work units have been risk assessed. Baseline audiometric testing shall be conducted for sterilizer, press empty bunch press, oil room, kernel plant, engine room and boiler as per the recommendations.

Clause	Indicators	Comply Yes/No	Findings
			Audiometric tests are carried out annually. The audiogram was conducted on 01/06/2023 for 92 workers/staff. The audiometric test was carried out by external clinic. From the report, noted that 9 workers with hearing impairment and 7 workers with standard threshold shift (STS) (must be retest by OHD on 20/09/2023). The management already carried out the retest for 16 workers on 20/09/2023 and from the result all identified as normal hearing. PPE was recommended i.e. to use ear plug or earmuff during work to prevent further impairment and workers must go for annually audiometric test. For year 2024 sighted an evidence audiometric test has been carried out by same OHD on date 10/06/2024 for 92 employees. However, report not yet received. ***<u>Scheduled Waste Regulations 2005</u>*** ***i) Regulation 9 (Storage of scheduled waste < 180 days)*** -management of SW items has been guide by established procedure "waste management procedure" doc no: SRM-OP-021, revision 04, 8.1- Scheduled Waste***.*** -It was found that scheduled waste generated at the mill stored not more than 180 days. The last disposal was made on 23/04/2024 and all the disposal was made by DOE licensed contractor, for items SW 410, SW 409, SW 429, and SW 305. Inventory (5th schedule) was up-to-date and tally with the physical stock at the storage area. The 5th schedule was updated and reported through e-SWIS. The mill has communicated the 5th schedule latest to DOE on August 2024. **Industry Code of Practice for Safe Working in A Confined Space 2010** no 11 -HEALTH REQUIREMENTS OF PERSONS WORKING IN CONFINED SPACE • the employer shall ensure that his authorised entrant intending to work in confined space are certified physically and mentally fit determined by an occupational health doctor (OHD) • the occupational health doctor (OHD) shall issue a health fitness certificate that shall be valid for a period of two (2) years. **Above code of practices was not complied with, Thus, Major NCR RAR 03 2024 has been raised.** **Sg Ruku Estate** • MPOB License for 40.05 ha - for sold and transport FFB valid until 31/10/2026. • Company register: Sg Ruku Palm Plantation Sdn Bhd (129371-P) • CHRA conducted on 17/07/2024, by 3rd party assessor, however report not yet received.
	2.1.2 A documented system for ensuring legal compliance is in place. This system	YES	The CU had identified, documented, and maintained their legal register with written information on legal requirements which related to their operation in legal register entitled 'Legal Requirements Register'. The compliance & Sustainability Department is

Clause	Indicators	Comply Yes/No	Findings
	has a means to track changes to the laws and regulations.		responsible to track changes, and the information was disseminated to all its CU. The CU has established a mechanism to track changes in the regulation by subscribing to the Malaysian Legal and Tax Information Centre (MLTIC). Compliance status against the identified regulations was indicated in the register list. The legal register was updated on 11/06/2024 and sighted updated legal register – Minimum Wages Order 2022, Employees' Social Security (Amended) Act 2022 and Employment Insurance System (EIS) (Amended) Act 2022, OSHA Act (amendment 2022). The appointed person in charge shall monitor compliance and to track and update the changes in regulatory requirements. Verified the appointment letter dated 30/01/2019 issued by Mill Manager. The duties as stated therein are to identify and record in the register all laws applicable to the oil palm operations and their compliance status. The PIC also is responsible for updating the legal register as and when there are any new amendments or any new regulations coming into force.
	2.1.3 Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.	NO	Site verification during this audit, found sampled boundaries between Sg Ruku Estate and NPC was not clearly demarcated and maintained with adequate signages especially between NPC Line site and NPC replanting areas. Thus, **#Minor NCR RAR 04 2024 has been raised.**
2.2 All contractors providing operational services and supplying labour and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.	2.2.1 A list of contracted parties is maintained.	YES	The list of contracted parties is maintained by SROPP in stakeholder list. The lists contain name of contractors, designated contact persons, address, telephone/fax/email and type of contracted works done. They also have a list of their FFB Supplier including the collection centre supplier. List of contracted parties was updated annually with last on 1/8/24, based on any updated on the contracted parties.
	2.2.2 All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/accredited) for migrant workers, service providers and labour contractors, is available.	YES	Each contract issued to suppliers and contractors contain a clause requiring compliance with legal requirements. Sighted during the audit were contracts between with crude palm oil and palm kernel transporters, namely, there is evidence that agreements with third parties contain clauses on meeting applicable requirements. Sampled during the audit were the following agreements for transporter the Palm Oil Mill Dated on 19/5/23. The transporter for the estate dates 4/8/23. The Clause 2, 12 and 20 of the contracts contain a provision that the contractor shall comply with the provisions of the relevant Acts, regulations and by-laws. The validity period for these contracts is between 19/5/2023 & 4/8/23 respectively and until the company decides. Legal due diligence is carried out by the Compliance and Sustainability Department at Sungai Ruku Oil Palm Plantation HQ in Sandakan. This include obtaining the contractors' registered company names and addresses, contact numbers, evidence of company registration, details of contractors' principal activities, authorised and paid-up capital, list of shareholders, board of directors, bank details, financial auditors, and current

Clause	Indicators	Comply Yes/No	Findings
			trading/business licences.
	2.2.3 All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.	YES	Each contract issued to suppliers and contractors contain a clause requiring compliance with legal requirements. Sighted during the audit were contracts between with crude palm oil and palm kernel transporters, was verified that the contracts contain clauses specifying no child, forced or trafficked labour [stated in clause 2.11 agreement]. Review of the worker's payslips, employment agreement and site visit found no young workers were being employed by the contractors.
2.3 All FFB supplies from outside the unit of certification are from legal sources.	2.3.1 (C) For all directly sourced FFB, the mill requires: • Information on geo-location of FFB origins. • Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder • One or more supporting documents for claims • Valid MPOB license	YES	The information on geo-location of FFB origins (stated in "FFB Supplier List). Ownership status or the right/claim to the land, or valid use of land by the grower/smallholder sighted for the samples audited. The license for the FFB suppliers with the required hectarage and lot number was found to be still valid. Total of the FFB supplier to Sungai Ruku POM inclusive of from small holder, small grower is 184 FFB Supplier.
	2.3.2 For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.	YES	Audit found twenty-one (21) indirectly sourced FFB in Sg Ruku Oil Palm Plantation CU. The information on geo-location of FFB origins (stated in "FFB Supplier List). Ownership status or the right/claim to the land, or valid use of land by the grower/smallholder sighted for the samples. The license number, hectarage and lot number was found to be in place and valid. As of current situation Sungai Ruku POM they in the process to retrieve all the evidence information related to FFB supplier to all collection center and expected to be completed by end of this year, currently 90% has been completed. All the Licenses has been kept at Mill office.

Principle 3: Optimise productivity, efficiency, positive impacts and resilience

Implement plans, procedures and systems for continuous improvement.

Clause	Indicators	Comply Yes/No	Findings
3.1 There is an 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) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.	YES	The company has established and implemented its commitment towards long-term sustainability and improvements through a 3-year business management plan for POM only. The business management plan shows a business plan for the year 2025 to 2027 where the throughput CPO, FFB, Labour Cost and Capital Expenditure is projected. The business plan shows the commitment of the company towards better management of resources to increase productivity while reducing the cost of expenditure. The company has a yearly budget prepared by the management and approved by top management that indicates the business plan on an annual basis. This annual budget specifies the details of the expenditures through better and more sustainable management. For the estate, there is currently no business plan in place due to the absence of replanting plans. However, any future project activities and operations should be phased to mitigate potential environmental impacts. For example, the phasing of the oil palm planting regime could involve the gradual removal of vegetation, land clearing, and site preparation to minimize adverse environmental effects.
	3.1.2 An annual replanting programme projected for a minimum of five years with yearly review, is available.	YES	There are no current replanting plans, as any future project activities and operations should be phased to mitigate potential environmental impacts. For example, the phasing of the oil palm planting regime could involve the gradual removal of vegetation, land clearing, and site preparation to minimize adverse environmental effects.
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.	YES	The internal audit procedure titled 'SRM-OP-010 - Internal Audit Procedure' was established with revision 02, date on 24/05/2023 that describes the objective, scope, reference, definition & abbreviation, responsibility, procedure, records, appendix and its flow chart. RSPO Internal audit report made available to the management for their review. Sighted the internal audit report, internal audit checklist, nonconformance and opportunities for improvement as well as the corrective action taken. From the internal audit report date 03-07/07/2024, there was recorded 65 NC and 30 OFI

Clause	Indicators	Comply Yes/No	Findings
			were raised at the CU. Based on the identified root cause recorded in the internal audit report generally it has guided the organization to provide effective corrections and corrective actions in order to prevent recurrence of nonconformity. The report was made available to the management for their review The Management Review Meeting (MRM) was conducted after internal audit dated 01/08/2024. The MRM was attended by mill management including mill manager and sustainability team. It was chaired by mill manager. Among the management review were discussed are: 1. Follow up on previous management reviews 2. External audit findings 3. Internal Audit findings 4. RSPO implementation 5. Complaint and grievance 6. Performance monitoring and measurement 7. External provider performance 8. Status of nonconformities and corrective actions 9. Changes of requirements that might affect the management system 10. Adequacy of resources 11. Annual Budget/Plan 12. Social implementation Management has transparently addressed continuous suitability, adequacy and effectiveness of the requirements for effective implementation of RSPO.
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.	YES	The CU continued to establish and implement the social improvement / action plan 2023/2024. Among social improvement were • Replacement and extension of labor and staff house roofing. • Budget for repairing labor quarters was established annually. • To provide training to the new workers and to retain the record. The POM management-maintained efforts to improve continuously its environmental Among the relevant plans and measures were: ▪ To install Biogas Plant ▪ To construct additional of irrigation trenches at final discharge
	3.2.2 As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO	YES	The monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template before the audit started. This requirement refers to a small set of strategic outcome-based metrics, which are of value

Clause	Indicators	Comply Yes/No	Findings
	Secretariat using the RSPO metrics template.		to growers, relates directly to the P&C, and aligns with the RSPO Theory of Change1 (ToC) and RSPO organizational Key Performance Indicators (KPIs). This will provide RSPO with information on the results of the P&C implementation. The data received will be anonymised for analysis, marketing, and impact assessment. This document aims to establish a common suite of outcome-oriented metrics to enable all stakeholders to understand the progress towards achieving the RSPO vision of making sustainable palm oil the norm. <u>Reporting time frame for this Sungai Ruku CU:</u> a) Reporting time frames for economic data are: i. Calendar year (January to December): January 2023 to December 2023, and ii. 12-month period counting up to one months before audit month: June 2023 to July 24 b) Reporting time frames for demographic data: i. For mill and estate workers: as of 31 December 2023 (Not Applicable) ii. For smallholders and outgrowers: June 2023 to July 24 c) Reporting time frame for all other social and environmental data: i. January 2023 to December 2023
3.3 Operating procedures are appropriately documented, consistently implemented and monitored.	3.3.1 (C) Standard Operating Procedures (SOPs) for the unit of certification are in place.	YES	SRPOM has established Mill Safety standard operating procedure and manufacturing practice (GMP) to expedite all mill operations. Inspection of the mill and its surroundings' indicated BMP was adhered by the mill production team. Total of 91 work instructions been established and maintained. The Standard Operating Procedure among others are as follows. 1 Menguji water gauge glass (Doc No SRM-WI-003) 2 Menjalankan operasi boiler (Doc No. SRM- WI-004) 3 Menjalani operasi stim turbin (Doc No. SRM- WI-005) 4 Proses memasak buah tandan segar (SRM- WI-011) 5 Proses memulakan megisar dan dan memerah buah masak (SRM- WI-016) 6 Proses Memulakan pembersihan minyak (SRM- WI-020) 7 Proses Memulakan Penghasilan Bunch Ash (SRM- WI-032) 8 Kaedah Pengambilan Sample (SRM- WI-035) 9 Testing procedure BOD (SRM- WI-043) 10 Pemasangan Motor (SRM- WI-084) 11 Penukaran Contactor (SRM- WI-086) In addition, there are also manuals available within the industry and MPOB that are used as guidelines. Quality, Environmental and Occupational Health & Safety Manual and Procedures of Palm Oil Mill - The SOP for pollution prevention includes measuring and monitoring mill effluents and waste disposal / recycling. Procedure for Safe Work and Management of Safety and Health for Workers - The SOP for safe working practices in the POM includes hazards identification, risk Audit and

Clause	Indicators	Comply Yes/No	Findings
			control measures. The hazards include noise, chemicals, heat, fire, fuel spillage, working at heights, working in enclosed space, hot work, lightning, electrocution, machinery, etc. Control measures include the use of PPE, fire drill training, first aid training, etc. and "permit to work system" for the mill. Relevant records and a checklist were used in accordance with procedure requirements. Through random interviews held with the 2 staff and 15 workers, the outcome revealed that they generally understood the requirements of these documents and their level of understanding on the contents of the procedures was found acceptable. One of the many examples was with laboratory operator in which mill sampling standard and inspection method had been properly understood by the operator. For the estates, there are also manuals available within the industry and MPOB that are used as guidelines, technical guidelines such as the SOP – general & SOP – safety & health were also referred. Contents of the manual were disseminated to the workers through morning roll call and trainings. The manual was kept in the administration office for reference. Employment procedures for recruitment, selection, hiring, are documented and verified. For locals, the procedures are in SOP Human Resource Policies and procedures manual (BPSB-MM-003) under clause 4.3 recruitment. The procedure details out the process of hiring (application form, screening, interview, requisition approval from HR Manager/Estate Manager, medical check-up and issuance of letter of offer). This procedure was confirmed by a General Manager Compliance and Sustainability Sungai Ruku CU, verified through the worker's personal file. For foreign worker, the employment procedures are provided in SOP Human Resource Policies and procedures manual (BPSB-MM-003) under clause 4.3 recruitment. Employment procedures for retirement and termination are available in the local workers' employment contracts and also there is SOP on that. Similarly, foreign workers' contracts also contain provision for mutual termination. The CU also maintained existing documented Standard Operating Procedures (SOPs). Among the SOP are: • SOP Harvesting (SRM-WI-092) • Human Resource Policies and Procedures Manual (BPSB-MM-003) • Manual Penggredan Buah • Sustainable Oil Palm Manual (BPSB-MM-01) • Fertilizer management Procedure (SRM-OP-036) • Environmental Management Procedure (SRM-OP-038) • Pest and Disease management (SRM-OP-035) The following were the Manuals:

Clause	Indicators	Comply Yes/No	Findings
			• Company Policy (Main & Sub Policy) – a total of 15 policies. • Human Resource Policies and Procedures Manual (BPSB-MM-003)
	3.3.2 A mechanism to check consistent implementation of procedures is in place.	YES	Sungai Ruku Oil palm plantation CU had in place the mechanism to check consistent implementation of procedures. The mechanism of ensuring consistent implementation was by: • Periodic reporting from Mill and estate • On site visits, inspections and discussions with relevant personnel • Assessments and audits like Internal Audits, GMvisits and by MSPO Audits • Consultation with Compliance and Sustainability Team. The Estates had lists of SOPs and monitored good agricultural practices as per SOPs by on-site visits, inspections and discussions with relevant personnel and by conducting assessments and audits like Internal Audits (3-7 July 2024) Monitoring was also conducted by RSPO and MSPO Audits. Implementation is also monitored by Estate Manager and directly reported to General Manager. In addition, the General Manager's visit dated was to ensure continuous improvement in the Mill and estates. During the audit, random interviews with the estate workers revealed that they understood the requirements stated in the SOPs.
	3.3.3 Records of monitoring and any actions taken are maintained and available. .	YES	Records of monitoring and the actions taken by estates in Sungai Ruku Oil palm plantation CU continued to be maintained. This was to ensure that the established procedures were consistently implemented. Among the monitoring records sighted were: • Harvesting Interval record. Interval observed varies around 10 to 15 days. • FFB quality is monitored through infield FFB grading conducted by the management on daily basis. • Progress report of application of fertilizers. The work progress was generally on schedule. • Work Program Sheets, Field cost books, Bin cards, Monthly Progress & Report Account, rainfall data, etc. There was a system of having routine General Manager visits, and other audits by Compliance and Sustainability Department, to ensure compliance against Company policies and procedures in relation to operations, finance, safety, health and welfare

Clause	Indicators	Comply Yes/No	Findings
			requirements. The General manager also performed unscheduled visits to the CU. Performances are tabled and discussed in the monthly meetings. General Manager, Manager (Estate & POM), Safety & Sustainability Team to inspect and report to ensure compliance against company policy and procedure with regards to operation, finance as well as safety, health and welfare requirements. Operating units visited, maintained all records of monitoring and available for review. checklists were available and being used by the estates and mill for operations, health and safety monitoring, workers' welfare and environmental issues. All the reports of monitoring were available at estate and mill office for references. Third party visit/inspection was also done as part legal compliance monitoring. Records of monitoring for workers (local and migrants) and the actions taken by estates in SROPP CU continued to be maintained. This was to ensure that the established procedures were consistently implemented. Records that had been sighted maintained by the CU are: 1.Contract agreement 2.payslip 3.Passport and work permit 4.New Workers induction programs
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.	YES	There was no new planting in the company. Social and Environmental Impact Assessment (SEIA) was conducted by external consultant considering activities associated to POM and estate operations. Thus, this indicator is not applicable.
	3.4.2 For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.	YES	Social and Environmental Impact Assessment (SEIA) Report dated November 2023 is an important stride as preparation to fulfil the requirements of MSPO and RSPO certification for Sungai Ruku Estate and Sungai Ruku Palm Oil Mill (SRPOM) in the District of Kinabatangan, Sabah. The SEIA was conducted by external parties. Internal and external stakeholders were consulted from 04 – 08 September 2023 and 12 October 2023 during the assessment. The SEIA was carried out in the Sungai Ruku Estate and SRPOM, involving internal stakeholders, local communities consisting of staff and workers Sungai Ruku Estate and SRPOM, smallholders, owners or representatives from the neighboring estates, village chiefs or community elders and villagers within the Area of Interest (AOI), relevant authorities and service providers as well as management of the company.

Clause	Indicators	Comply Yes/No	Findings
			The findings of the assessments, along with recommendations for social and environmental impact management and mitigation, are presented in this report. The SEIA also includes the baseline socio-economic data of SRPOM and Sungai Ruku Estate, the social profile, as well as their stakeholders. The report also contains environmental issues, issue on workers living quarters, road conditions, safety issues, children / educational facility, facilities and amenities offered by the POM and estate, and the social and environmental impact assessment procedures and results. Secondary data collection, including document review and file checking, was also conducted. The report includes both positive and negative impacts along with its mitigation recommendations.
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	YES	The social and environmental management and monitoring plan, based on the SEIA Report dated November 2023, was reviewed and implemented. The review highlighted both positive and negative impacts. Positive impacts include secured employment, a multiplier effect on the local economy, fiscal benefits, improved access to infrastructure and services, community development, and contributions to food security. Negative impacts identified include influx-related effects, health and safety concerns, environmental impacts, and economic dependence. The SEIA review process has been updated regularly through a participatory approach that includes stakeholder consultations on social and environmental issues. These reviews involved local communities, including staff and workers from Sungai Ruku Estate and SRPOM, smallholders, neighboring estate owners or representatives, village chiefs or community elders, villagers within the Area of Interest (AOI), relevant authorities, service providers, and company management. The most recent external stakeholders' consultation meetings were held on 14/08/2024. Evidence of these consultations has been thoroughly documented and verified. Stakeholder feedback, which is vital for our continuous improvement and adherence to sustainable practices, has been systematically recorded in the SEIA action plans. These records ensure transparency and accountability, guiding us in addressing concerns and enhancing our operations to meet both regulatory requirements and community expectations.
3.5 A system for managing human	3.5.1 Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are	YES	Employment procedures for recruitment, selection, hiring, promotion, retirement, and termination are documented in the Human Resources Policies and Procedures Manual, effective from 13/02/2024. Specific guidelines and procedures for foreign workers are

Clause	Indicators	Comply Yes/No	Findings
resources is in place.	documented and made available to the workers and their representatives where applicable.		detailed under point 4.14. The recruitment process, as outlined in the procedure, is based on criteria such as age, medical fitness, and skills, with no discrimination based on religion, gender, nationality, or other personal attributes. The selection is focused on the skills, capabilities, and medical fitness necessary for the role. Additionally, the promotion process is available for both local and foreign workers. The company has also implemented a Sustainable Palm Oil Policy Statement, signed by the Chief Operating Officer on 29/01/2024. This policy demonstrates the management's commitment to fostering a better society by respecting and upholding fundamental human rights, ensuring safe and healthy workplaces, and protecting workers' welfare.
	3.5.2 Employment procedures are implemented, and records are maintained.	YES	Based on the review of workers' personal files and interviews conducted, evidence was available that employment records were maintained, and employment procedures implemented. These documents included application form, interview records, medical test results, copies of identification document (passport, IC), employment contracts and letters of offer. For local workers, application forms, employment interview assessment forms, medical check-up reports and employment contract was sighted for new recruited employees. The latest recruitment of workers in SRPOM was on 18/06/2024 for general worker as Weighbridge Operator. A copy of the identification card was kept as a record. Interviewed with the clerk confirmed that if there is any job vacancy available, they will publish a job vacancy advertisement at the places nearby the villages. For foreign workers managed by the Human Resources Department. The company mechanism on responsible migrant workers recruitment that includes monitoring and due diligence of the recruitment agency dated 13/09/2023 (Based on Foreign Workers Recruitment Agreement). For the company, sighted 1 recruitment agency was appointed. The company has committed to the procedures of no recruitment fees. Fees for levy, medical examinations (FOMEMA), visa on arrival, visa endorsement, immigration security clearance, immigration service fee, PLKS (Pas Lawatan Kerja Sementara) fee, and travel from point of departure to designated POM or estate are all included. Interviews conducted with newly recruited Indonesian and Philippine workers in 2024 confirmed that no recruitment fees were imposed on them. This implementation aligns with the company's commitment to ethical recruitment processes, ensuring fair treatment and compliance with international labor standards. By not imposing recruitment fees, the CU supports the financial well-being of its workers and emphasizes its dedication to

Clause	Indicators	Comply Yes/No	Findings
			responsible labor practices.
3.6 An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.	3.6.1 (C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.	NO	The Occupational Safety & Health, Policy Statement was established in the Sustainable Palm Oil Policy was revised and signed by the CEO dated 29/01/2024. It is available in Bahasa Malaysia and English language. The policy was communicated to all employees through briefings. Hardcopies of policies were seen displayed at the estates and mill notice boards. Based on interviews with mill workers and estate contract workers, observed they are aware and understood regarding occupational health and safety matters. The hazard identification, risk assessment and risk control (HIRARC) procedure were established. The CU have conducted the risk assessment on all its operation as well as determining their control measures. DOSH HIRARC Guideline 2008 was used by the CU with input from respective Assistant Manager (Estate and Mill) to guide them in developing the registers. Besides HIRARC, CHRA and, associated mitigation plans, the use of PTW, valid Certificated Equipment and Machineries, employment of Competent Person and for those entering confined space health clearance certificate from DOSH-Registered OHD were undertaken by the Operating Unit. **Sg Ruku POM** The mill had conducted risk assessment on all its operation as well as determining their control measures annually. Last review was on 10/07/2024 related to monitoring and inspection at workplace, patrolling, grass cutting, etc. On overall performance, OSH administrative controls implementation as well as engineering control equipment was found adequate during the assessment. Safety sign board displayed at the main entrance gate and “Security Procedure” to ensure visitor, suppler and external driver wear appropriate personal protective equipment (PPE) such as safety helmet and safety shoes during entered the mill premise **Sg Ruku Estate** The estate have conducted risk assessment on all its operations as well as determining their control measures annually. Last review was on 27/06/2024 related to updated on all available activities. Risk assessment on activities such as harvesting, weeding, etc. have been carried out and control measures determined. On overall performance, OSH administrative controls implementation as well as engineering control equipment was found adequate during the assessment. • However, During the site visit to the CPO dispatch areas and the review of the

Clause	Indicators	Comply Yes/No	Findings
			HIRARC, it was noted that risk control measures for activities involving working at height were not documented and implemented accordingly, such as the requirement for wearing harnesses. • Emergency showers and emergency eye wash stations, which are essential for controlling emergency situations, were not available at chemical stores and water treatment plan. • During site visit to the transporter's workshop store, it was found that the "5S system" was not implemented, and a diesel container inside the store was not labeled. • During the site visit to areas within the mill compound, such as the workshop and boiler areas, it was found that the lighting system was inadequate, with dim lighting being used in these areas. **Thus, Major NCR RAR 01 2024 has been raised.**
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.	YES	Occupational health and safety (OHS) management plan for CU was established. The OHS management plan sighted addressed issues related to hazards and risks, legal register and its requirements for compliance, OSH awareness and training program, accident and emergency procedures, audiometric test, use of PPE, OSH Committee meetings, etc. Generally, the OSH plans 2024 were acceptable. Besides that, the effectiveness of the H&S plan to address health and safety risks to people are monitored by mill management. Furthermore, Compliance Sustainability Department from HQ have carried out the internal audit with yearly frequency regarding safety and health requirement and regulation based on the implementation. Other than that, the workplace inspection was done monthly basis to ensure all H&S plan was done effectively. Reports produced from each visit by the assigned party were verified available and comments for correction or corrective action and improvement were noted actioned accordingly by the CU.
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.	YES	Formal training programmes for FY2024 covered all aspects of the RSPO Principles and Criteria. Regular assessments of training needs were presented to auditors by the CU. Training needs identification matrix has been established with target dates for the training to be conducted. The training program includes: ▪ ESH Legal & Other requirements ▪ Safe handling of Electrical Equipment ▪ Use & Standard Exposure of Chemical Hazardous to Health (USECHH) 2000 ▪ Accident Investigation Techniques ▪ Emergency Respond Plan Training (e.g. Chemical spill, poisoning, Fire. Lightening) ▪ First Aid Training ▪ Scheduled waste management ▪ Safe Work Procedure for All Stations. ▪ Confined Space Training

Clause	Indicators	Comply Yes/No	Findings
			▪ Policy Training ▪ LOTO Training ▪ MSDS training ▪ Harvesting & Pruning Training ▪ Spraying Training
	3.7.2 Records of training are maintained, where appropriate on an individual basis.	YES	Sg Ruku POM & Estate • Company policy training for mill workers on 09/05/2024 • Whistle blowing training on 01/07/2024 • RSPO awareness training on 09/05/2024 • Chemical handling training on 11-15/03/2024 • First aid training on 27/07/2024 • Company policy and COBC training on 07/08/2024 for estate • SOP training for harvesting and spraying on 07/08/2024 • ERP & Fire drill training for harvester on 07/08/2024 • Waste management training for harvester on 07/08/2024 • SW training on 16/04/2024 • HCV training on 10/08/2024 • Meeting and training with WAGS Small grower and smallholder on 24/1/24
	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.	YES	Training supply chain certification standard (SCCS) & traceability was conducted on 4 June 2024 for personnel carrying out the tasks critical such as clerk, storekeeper, admin office, admin executive, lab assistant, weighbridge operator, auxiliary police (AP), etc to ensure the effective implementation of the Supply Chain Certification Standard (SCCS) was in placed. Training was specific and relevant to the task(s) performed such as documentation, traceability of FFB recording, grading, inspection, etc. Sighted also training for Contractors has been done on 6/6/23.

SUPPLY CHAIN REQUIREMENTS FOR MILLS

<table>
<tr><th>Ref. in RSPO SCCS</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td>3.8.1</td><td>Identity Preserved Module
A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme
Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, the inly MB Module is applicable.</td><td>NA</td><td>Not Applicable since the Sungai Ruku POM is a Mass Balance Mill</td></tr>
<tr><td>3.8.2</td><td>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.</td><td>YES</td><td>Sungai Ruku POM received certified FFB from Sungai Ruku Estate and WAGS and also received noncertified FFB From Small holder, small grower totally sum up to 184 FFB Supplier and 21 Collection Center. Thus, Sungai Ruku POM has qualified for the Mass Balance supply chain system and module. During the P&C assessment, the audit team verified the volumes and sources of certified and non-certified FFB entering the mill, the implementation of processing controls but no sales under the RSPO MB since this is main Assessment</td></tr>
<tr><td>3.8.3</td><td>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</td><td>YES</td><td>Projected FFB received and CPO & PK dispatch by Sungai Ruku POM of next reporting period (Sept 2024 – August 2025)
<table><tr><th></th><th>Total (MT)</th></tr><tr><td>FFB Received</td><td>434.29</td></tr><tr><td>FFB Processed</td><td>434.29</td></tr><tr><td>CPO Production</td><td>95.55</td></tr><tr><td>PK Production</td><td>21.72</td></tr><tr><td>CPO delivered as Mass Balance</td><td>95.55</td></tr><tr><td>CPO delivered as non-RSPO certified</td><td>0.00</td></tr></table></td></tr>
</table>

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	report.		PK delivered as Mass Balance: 21.72 PK delivered as non-RSPO certified: 0.00
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organisation (RSPO IT platform).	YES	The mill observed to have met registration and reporting requirements for supply chain through the RSPO Palm Trace. The registration information was: Name: Sungai Ruku Oil Palm Plantation Sdn. Bhd Country: Malaysia. Palm Trace Member ID: RSPO_PO1000003856 Member Category: Oil Mil Core product: Palm oil

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.5	The site shall have written procedures and/or work instructions to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: • Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. • Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). • Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the organisation's procedures for the implementation of this standard. • The site shall have documented procedures for receiving and processing certified and non-certified FFBs.	NO	Sungai Ruku POM had their documented procedure title 'Product Identification and Traceability Procedure' Doc No: SRM-OP-006 dated 29/5/24. The procedure described the following: • RSPO SCC committee • Management Functions & Job Description • RSPO SCC, Supply Chain Verification, Claim • Supply Chain Verification- FFB Delivery to Mill • Supply Chain Verification- CPO/PK Delivery Mill to customer • Record Keeping - The procedure was kept in file RSPO Supply Chain Manual (RSPO SCC). Training was conducted on 4/6/24 by the Manager and attended by 14 person including PIC, Manager, Clerk, Assistant Engineer, Staff, Weighbridge Operator and Attendance list & photograph was seen. - The Manager and Chief Clerk have overall responsible and authority over the implementation of RSPO supply chain requirement in RSPO SCCS Sungai Ruku POM. Interview with sustainability committee member, mill manager, assistant mill manager & weighbridge operator was confirmed they are understood the supply chain requirements. - Sungai Ruku POM had continued to implement the procedures it had on receiving and processing of RSPO certified and non- certified FFBs. (Refer of the SOP - Control of Nonconforming Product Doc No: SRM-OP-005) it has described how Sungai Ruku POM manages the FFB from certified source and non-certified source. However, it was found that The Sungai Ruku POM SOP namely 'Product Identification and Traceability Procedure' Doc No: SRM-OP-006 dated 29/5/24 does not demonstrate compliance with the supply chain model requirements such as: - Detailing the Model of SCCS - Overproduction - Detailing Person in Charge responsibility **Thus, Major NCR MZK 01 2024 has been raised**

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.6	The site shall have a written procedure to conduct annual internal audit to determine whether the organisation; • Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. • Effectively implements and maintains the standard requirements within its organisation. • Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non- conformities shall be subject to management review at least annually. The organisation shall be able to maintain the internal audit records and reports.	YES	As describe under Standard operating procedure for Mill 'Product Identification and Traceability Procedure' Doc No: SRM-OP-006 dated 29/5/24, Sungai Ruku POM refer to Internal Audit Procedure (SRM-OP-010) dated 13/2/19 which is follow the RSPO Supply Chain Certification Standard Revision 2017 requirements. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2017 requirements. RSPO Supply Chain internal audit was conducted on 23/7/24. The internal audit has followed the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. There are 0 Major and 0 Minor nonconformance report (NCR) were raised by auditor. Audit Attendance sheet, audit plan, audit notes, was sighted by auditor. The Management Review has been conducted on 1/8/24, the management review has followed the RSPO SCCS 2022 requirement. Coverage sufficient, among item discussed during audit. Input - follow up actions from earlier management review - Changes that could affect the management system - sustainability & adequacy of all SOP's - sustainable agriculture policy - result of internal audit - change in legal requirement of any compliance - compliant (internal & external) - accident & injury (LTA) - environmental quality - waste management - energy usage performance - status of corrective actions - recommendation for improvement <u>Output:</u> - Improvement of the effectiveness of the management system and its processes - Resource needs

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.7	The site shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. The site shall inform the CB immediately if there is a projected overproduction of certified tonnage. The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents.	YES	Sungai Ruku POM received certified FFB from Sungai Ruku Estate and WAGS and also received noncertified FFB From Small holder, small grower totally sum up to 184 FFB Supplier and 21 Collection Center All delivery documents of certified FFB were verified and ready to use when mill is certified to ensure the certified status of the FFB. Chart to monitor Volumes of certified and non-certified FFBs received by the mill had been properly developed and will be used once mill is certified. The SOP Standard operating procedure for Mill 'Product Identification and Traceability Procedure' Doc No: SRM-OP-006 dated 29/5/24 on Clause. Nonconformity and Corrective action Procedure, requires the Mill Manager to inform the Sustainability Department if there would be a projected overproduction of RSPO-certified CPO or PK. Such information shall also be conveyed to the relevant certification body. There is a mechanism in place for handling non-conforming oil palm products and/or documents as per describe in Product Identification and Traceability Procedure' Doc No: SRM-OP-006 dated 29/5/24 on Clause. Nonconformity and Corrective action Procedure.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number	YES	The procedure in handling of sale and delivery was sighted and found adequate. Sales activities usually handled by Marketing Department (HQ) on behalf of Sungai Ruku POM. Sungai Ruku POM has established the procedure “handling certified FFB /CPO/PK and non-certified FFB/CPO/PK” Management Units for FFB supplied to the mills unique identification has established to segregate certified FFB from his own estates with outsider crops. During interview with weighbridge clerks, they were understanding how to segregate the certified FFB and uncertified FFB Documented procedures related to sales and goods out were sighted and found adequate. All the requirements have been stated in the SOP Supply Chain ‘Product Identification and Traceability Procedure’ Doc No: SRM-OP-006 dated 29/5/24. As of todate there is no trade under the RSPO since this is Main Assessment.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.	YES	a) There are 1 outsource company for CPO and PK transporter. Agreement signed on 19/05/2023 (transportation –CPO & PK). b) There is contract document between Sungai Ruku POM and the transporters. Sighted in clause no 2.10, Transporter may inspect by third parties appointed by CU if deem necessary. c) There were explicit procedures for the outsourced process. “External Provider Control Procedure, Doc No: SRM-OP-012 date 28/3/24. d) Inspection was carried out by Lab Supervisor or lab attendant and assisted by weighbridge operator and security as additional effort to ensure no contamination.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.10	The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.	YES	Sungai Ruku POM has outsource the transportation of certified CPO and certified PK. Agreement signed on 19/05/2023 (transportation –CPO & PK)..
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	YES	No new contractors used and will be used in the future for the processing or production of RSPO certified materials since this is main assessment.
3.8.12	The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.	YES	Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up to date.
	Retention times for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.	YES	All records related to RSPO SC were maintained minimum for 2 years. Refer SOP Supply Chain 'Product Identification and Traceability Procedure' Doc No: SRM-OP-006 dated 29/5/24
	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.	NA	Not Applicable
	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	YES	Sungai Ruku POM has maintained the Real Time basis accounting system to record RSPO certified FFB and deliveries of RSPO certified CPO and PK. Record titled as *"Daily Mass Balance material Accounting Report". Doc No: SRM-OP-006-078. This indicator was not applicable currently since this is Main Assessment.*

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	RSPO. c. The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).		
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.	YES	Sungai Ruku POM 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). Conversion rates periodically update, however since this is main Assessment and no trade has been made and no data to show.
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	YES	
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.	NA	Not applicable since Sungai Ruku POM use MB Model.
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	YES	The registration of transaction being carried out by Marketing Department subordinate using the RSPO Member ID of RSPO_PO1000003856. However since this is main assessment no trade has been done for Sungai Ruku POM.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	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		
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.	YES	Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. However, no claim has been made since this is main Assessment. Sungai Ruku POM also has not use RSPO corporate logo as well as trademark logo and aware that mill neeed to apply if wanted to use the logo.

Principle 4: Respect community and human rights and deliver benefits

Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.

Clause	Indicators	Comply Yes/No	Findings
4.1 The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.	4.1.1 (C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders, is documented and communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.	YES	Sungai Ruku Oil Palm Plantation has a Policy to protect human rights is contained in Sustainable Palm Oil Policy signed by the Chief Operating Officer. The policy frameworks provide for protection for HRD and Whistleblowers and states that no reprisals would be taken against whistleblowers and HRDs. All levels of workforce at Mill and Estate under Sungai Ruku Oil Palm Plantation had been briefed on the Human Rights policies during training on 11/5/24 During audit interviews, there is between good understanding among all levels of workforce and local communities of what HRD is and the prohibition against retaliation towards HRDs
	4.1.2 The unit of certification does not instigate violence or use any form of harassment in their operations.	YES	Based on documentation reviewed, interviews conducted, and observations made, there was no evidence of any instigation of violence or use of any form of harassment within the CU as such issues never existed. There is no abusive language or threatening gestures observed during site visit nor reported by workers during interviews. This was also cross-checked with stakeholders during stakeholders' consultation, there is no evidence of instigation of violence, harassment or use of mercenaries or paramilitaries in any of the operations at Sungai Ruku Oil Palm Plantation CU.
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.	YES	The system used by the Sungai Ruku Oil Palm Plantation CU in resolving disputes exists in the procedure called "Procedure on Complaint & Grievances" SRM-OP-011 with effective date of 31 July 2023. This SOP is open to all stakeholders, internal workers, NGO's, Third party etc. The system was open to all aggrieved parties as evidenced by the existence. All complaints (workers and stakeholders) were to be recorded in the "Grievance/Complaint" forms. There were no complaints from external stakeholders. The CU maintained affirms that its dispute system is open to any affected parties. Relevant policy and procedures were observed maintained available for sighted. Anonymity of complainants and whistle-blower's will not be revealed to third parties were requested as explained in the job description and the employment contract. The anonymity of complainants and whistleblowers were maintained as stated in the Sustainable Palm Oil Policy which was signed by the Chief Operating Officer.
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	YES	Procedures are in place to ensure affected parties understand the Procedure on Complaint & Grievances. Verbal explanation is given in an easy-to-understand language accompanied by pictorial explanations, and where relevant, flowcharts. If necessary, senior foreign workers who could speak and understand the Bahasa Malaysia act as translators to their other colleagues,

Clause	Indicators	Comply Yes/No	Findings
			especially the newly arrived ones. Based on interview with stakeholders, found the system was understood by the affected parties. The procedure for complaint/grievance resolution was explained to all workers and external stakeholders through management/workers/stakeholders meeting. Sighted document for POM and Estate showed briefing the procedure was held on 11/5/24 (Internal Stakeholder) and 7/8/2024 (Contractor). For foreign workers, the procedure was explained during initial report for duty with assistance of translators.
	4.2.3 The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	YES	Sungai Ruku Oil Palm Plantation CU keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders. It was verified that from records, the grievances and complaints are from internal stakeholders and related to housing defects and repair jobs required. Complainants are aware of the status. An examination of the books showed that all the complaints were house repairs. There were no complaints from external stakeholders. Training for complaints and grievance has been done on 11/5/24 (Internal Stakeholder) and 7/8/2024 (External Stakeholder)
	4.2.4 The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.	YES	The system used by the Sungai Ruku Oil Palm Plantation CU in resolving disputes exists in the procedure called ""Procedure on Complaint & Grievances" SRM-OP-011 with effective date of 31 July 2023. This SOP is open to all stakeholders, internal workers, NGO's, Third party etc. The system was open to all aggrieved parties as evidenced by the existence. All complaints (workers and stakeholders) were to be recorded in the "Grievance/Complaint" forms. There were no complaints from external stakeholders. Nevertheless, a review of the Sungai Ruku Oil Palm Plantation conflict resolution mechanism found it include an option for observers as well as the option of a third-party representation. Specifically, it does include the option for complainant access to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. The procedure name Land Use right dated 12/2/24 sighted records of training of this procedure has been communicated to relevant stakeholders as evidenced by 11/5/24 (Internal Stakeholder) and 7/8/2024 (Contractor). Another procedure for addressing conflicts is in Sungai Ruku Oil Palm Plantation SOP on Free Prior Informed Consent SOP that states that the affected parties to get advice or take anyone e.g. NGO or lawyer as representative during the pre-finalisation of the agreement.
4.3 The unit of certification contributes to local sustainable development as agreed by local communities.	4.3.1 Contributions to community development that are based on the results of consultation with local communities are demonstrated.	YES	Sungai Ruku Oil Palm Plantation CU is able to demonstrate that contributions to community development have been made based on consultation results with the local communities. This was confirmed during audit interview with the Ketua Kampung Jaya Baru and neighbouring villagers. Other contributions to the local community developments based on consultation include villagers' access to free medical treatment at the estate clinic, and job opportunities. Other than that, estates also give contribution to nearby school/ Surrounding villagers and nearby stakeholder such as: The POM has contributed Bus Running Expenses to workers for transport of workers, transport

Clause	Indicators	Comply Yes/No	Findings
			children to school, contributed rent Canopy for CLC donation to SK Paris. Other contributions to the local community developments based on consultation include villagers' access to free medical treatment at the estate clinic, and job opportunities. Also 60% of workers are from Surrounding villagers (from Kg Jaya Baru, Kinabatangan, Bukit Garam, Sukau and Beluran), Sungai Ruku CU also provide opportunity for business to surrounding villagers
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/or the actual legal or customary use of the land are available. .	YES	It has been verified that Sungai Ruku Oil Palm Plantation CU had land titles for Sungai Ruku POM and Estate. There were one land titles that were transferred from the previous owner in 2017 to Sungai Ruku Oil Palm Plantattion Sdn Bhd. The land titles are as follows: 1. Land titled # : CL095310348– transfer on 23/8/96 to Sungai Ruku Oil Palm Plantation Sdn Bhd Through document checks and phone interviews with all the previous owners, the lands were sold to Sungai Ruku Oil Palm Plantation in 2017. They clarified that the conversion of their land title to the management of Sungai Ruku Oil Palm Plantation was transparent and legally complied with, with no social complications and no objection. The auditor also conducted interviews with the owner of Main Road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd, and they clarified that Sungai Ruku Oil Palm Plantation Sdn Bhd took over Sungai Ruku POM in 2017 legally, no social complications from the village and no objection during the acquisition. The Sungai Ruku CU has been opened up since 1997 and the verification on the transfer process through the land title found that the previous landowner for and under subsidiaries of Sungai Ruku Oil Palm Plantation Sdn Bhd. has been confirmed that Sungai Ruku Oil Palm Plantation Sdn Bhd has the right to use the land which their company legitimately owns. It was confirmed also through Interviews with Head village representatives from Surrounding Villagers Kg Jaya Baru, Kg Bukit Garam confirmed that they do not have any issue on that.
	4.4.2 Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	YES	As reported in 4.4.1 of this checklists, it has been verified that the land is now legitimately owned by Sg.Ruku Oil Palm Plantation CU since 2017. The audit team had confirmed that there was no land issues related to previous owners. The audit team has also interviewed with Head village representatives and owner of Main Road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU.
	4.4.2a Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information	YES	

Clause	Indicators	Comply Yes/No	Findings
	on the steps that are taken to involve them in decision making.		
	4.4.2b Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken.	YES	
	4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.	YES	
	4.4.3 (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 neighboring communities where applicable, and relevant authorities).	YES	As reported in 4.4.1 of this checklists, it has been verified that the land is now legitimately owned by Sg.Ruku Oil Palm Plantation CU since 2017. The audit team had confirmed that there was no land issues related to previous owners. The audit team has also interviewed with Head village representatives and owner of Main Road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU. Hence, there was no map showing the legal, customary, or user right of other users since 2017.
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	YES	This requirement in this indicator does not apply to Sungai Ruku Oil Palm Plantation CU
	4.4.5 (C) Evidence is available to show that communities are	YES	This requirement in this indicator does not apply to Sungai Ruku Oil Palm Plantation CU

Clause	Indicators	Comply Yes/No	Findings
	represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	YES	This requirement in this indicator does not apply to Sungai Ruku Oil Palm Plantation CU
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.	YES	Based on Social Impact Assessment (SIA) Report for Sungai Ruku Oil Palm Plantation CU and land title, there was no new plantings are established on local peoples' land. It has been verified that the land is legitimately owned by Sungai Ruku Oil Palm Plantation CU since 2017. The audit team had confirmed that there was no land issues related to previous owners. The audit team has also interviewed with Head village representatives and owner of Main Road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU.
	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.	YES	As reported in 4.4.1 of this checklists, it has been verified that the land is now legitimately owned by Sg.Ruku Oil Palm Plantation CU since 2017. The audit team had confirmed that there was no land issues related to previous owners. The audit team has also interviewed with Head village representatives and owner of Main Road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU
	4.5.3 Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands	YES	As reported in 4.4.1 of this checklists, it has been verified that the land is now legitimately owned by Sg.Ruku Oil Palm Plantation CU since 2017. The audit team had confirmed that there was no land issues related to previous owners.

Clause	Indicators	Comply Yes/No	Findings
	before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.		The audit team has also interviewed with Head village representatives and owner of Main Road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU .
	4.5.4 To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Sungai Ruku Oil Palm Plantation CU since 2017. All the related documentation regarding the land acquisition was kept in Sungai Ruku Oil Palm Plantation HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed with Head village representatives and owner of Main Road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU
	4.5.5 Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Sungai Ruku Oil Palm Plantation CU since 2017. All the related documentation regarding the land acquisition was kept in Sungai Ruku Oil Palm Plantation HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed with Head village representatives and owner of Main Road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU
	4.5.6 Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Sungai Ruku Oil Palm Plantation CU since 2017. All the related documentation regarding the land acquisition was kept in Sungai Ruku Oil Palm Plantation HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed with Head village representatives and owner of Main Road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From

Clause	Indicators	Comply Yes/No	Findings
			the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU
	4.5.7 New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations.	YES	There were no new lands acquired for plantation and mills after 15/11/2018 as verified during this Assessment at Sungai Ruku Oil Palm Plantation CU. The current operation area including mill and estate as per stated in the land title
4.6 Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with thru a documented 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.	YES	The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Procedure in resolving land conflict'. The CU had also developed a SOP Land use Right in order to handle any issues related with compensation. In accordance with the SOP - Fair Complaints and Grievance Procedure, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the Sungai Ruku Oil Plam Plantation Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures. However, it has been noted that there was no negotiation concerning compensation for this CU during the reporting period.
	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.	YES	In accordance with the ''Procedure in resolving land conflict and SOP Land Use Right, the procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at mill and visited estate.
	4.6.3 Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings.	YES	There were no scheme small holdings at Sungai Ruku Oil Palm Plantataion CU. The Fresh Fruit Bunches are supplied from Sungai Ruku Oil Palm Plantation CU owned estates which are certified to RSPO and Outside Smallholder and Smallgrower.
	4.6.4 The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the	YES	There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.

Clause	Indicators	Comply Yes/No	Findings
	participation of affected parties, and made publicly available to them.		
4.7 For new planting, where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land 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.	YES	The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Procedure in resolving land conflict'. The CU had also developed a SOP Land use Right in order to handle any issues related with compensation. In accordance with the SOP Land use Right, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the Sungai Ruku Oil Plam Plantation Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.
	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.	YES	There was no issue regarding compensation (monetary or otherwise) with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders such as the villager representatives such as Head village representatives and owner of Main Road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU.
	4.7.3 Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	YES	It has been verified that the land is now legitimately owned by Sungai Ruku Oil Palm Plantation CU since 2017. All the related documentation regarding the land acquisition was kept in Sungai Ruku Oil Palm Plantation HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders such as the villager representatives such as Head village representatives and owner of Main Road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU
4.8 The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.	4.8.1 Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.	YES	It has been verified that the land is now legitimately owned by Sungai Ruku Oil Palm Plantation CU since 2017. All the related documentation regarding the land acquisition was kept in Sungai Ruku Oil Palm Plantation HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders such as the villager representatives such as Head village representatives and owner of Main road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU

Clause	Indicators	Comply Yes/No	Findings
	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.	YES	Land conflict is not present in the area of the unit of certification. The audit team has also interviewed relevant stakeholders such as the villager representatives such as Head village representatives and owner of Main Road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU
	4.8.3 Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant reqs. (Indicators 4.4.2, 4.4.3 and 4.4.4).	YES	There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations. The audit team has also interviewed relevant stakeholders such as the villager representatives such as Head village representatives and owner of Main Road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU
	4.8.4 For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighboring communities where applicable).	YES	There was no conflict or dispute over the land. It has been further confirmed through relevant stakeholders such as the villager representatives such as Head village representatives and owner of Main Road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd and phone interviews with previous owner from NPC resources. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Ruku Oil Palm Plantation CU

Principle 5: Support smallholder inclusion

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

Clause	Indicators	Comply Yes/No	Findings
5.1 The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.	5.1.1 Current and previous period prices paid for FFB are publicly available and accessible by smallholders.	YES	During the audit, it was verified that the current and past prices for FFB is being displayed at the notice board near the Sungai Ruku Palm Oil Mill weighbridge. The prices are based on MPOB Guidance and shown as per 1% OER
	5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	YES	Sungai Ruku POM regularly explains the FFB Pricing to Smallholders, last done on 23/7/24 The stakeholder information briefing concerned to FFB qualities, FFB grading, calculation payment by MPOB, oil extraction rate (OER). The calculation method of pricing was made known and given to the Smallholders. Field days were organised monthly by the mill to all the small holders from the supplying list.
	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	YES	The price for FFB has been adopted from MPOB Pricing. Thus, all prices are calculated by the MPOB. Interview with the smallholders/growers, who are sending FFB to Sungai Ruku POM revealed that they are satisfied with the current price, and they are of the opinion that Sungai Ruku POM quantum is quite fair compared to other outsider Mills as verified in “Kaedah Perolehan Buah Tandan Segar (BTS)” as stated in Clause 2.0 Formula Penentuan Harga BTS of the Agreement.
	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.	YES	There is a agreement between FFB outsider supplier with Sungai Ruku POM, the agreement has been signed on January 2024. During interview with FFB Supplier above they stated that they are involved in decision-making processes and understand the contracts including involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable which is not applicable to them because they are operate by themselves. Besides that, The Suppliers are free to choose their mill.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	YES	Sungai Ruku POM has outsourced the transportation of certified CPO and certified PK to 2 outsource company CPO and PK transporter. a) The contractors have been providing their services for more than 2 years. Their contracts are signed annually, and containing schedule of rates, conditions of contract, event of default, payment terms according to the volume, diesel price and distance. b) Consultations with contractors confirmed that they understood the salient points

Clause	Indicators	Comply Yes/No	Findings
			in the agreement, namely contract duration, rate of payment, their obligations under the contract, etc. c) They also confirmed that contract entered into are valid, fair and transparent as the terms of payment are being negotiated upon prior to signing. d) Contract with suppliers were drafted in the English language, which is understood by the suppliers as verified during interviews.
	5.1.6 (C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	YES	Interviews conducted with contractors and suppliers, the representatives had confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 15-30 days of invoice issuance.
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis (this can be government).	YES	Weighing Equipment in Sungai Ruku POM has been calibrated by yearly basis using accredited weighing company on 11/6/24 (POM)
	5.1.8 The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.	YES	The unit of certification supports the Independent Smallholders through the training conducted on awareness on RSPO. Sungai Ruku Oil Palm Plantation 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. Sighted that latest meeting with WAGS on 24/1/24 to promote on RSPO certification. Currently some of them are joining WAGS to be certified with RSPO.
	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.	YES	Grievances mechanism for smallholders or growers which are supplied FFB to the mill was established and sighted training and letter to FFB supplier has been given by CU to provide details related to payment and complaint channeled. It was noted the Sungai Ruku Oil Palm Plantation had conducted meeting with FFB Suppliers during Meeting on 23/7/24 regarding grievance mechanism for smallholders. The Minutes of meeting with the said FFB supplier was verified by auditor during the audit. The meeting was attended by all FFB supplier Supplier, Govt Agency, Villagers and chaired by Mill Manager. As of todate, during interview with smallholders and growers, they are satisfied with price and no issues with Sungai Ruku POM and in case they want to complaint they know how to channel their grievance and complaints.
5.2 The unit of certification supports improved livelihoods of smallholders and their inclusion in	5.2.1 The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.	YES	Sungai Ruku Oil Palm Plantation 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. Sighted that latest meeting with Wild Asia (WAGS) dated 24/1/24 to consults with interested smallholders including women or other partners in their supply base to assess their needs for support to improve their livelihoods

Clause	Indicators	Comply Yes/No	Findings
sustainable palm oil value chains.			and to promote on RSPO certification. After the main assessment they will discuss further related the RSPO Price.
	5.2.2 The unit of certification develops and implements smallholder support program to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder). .	YES	Sungai Ruku Oil Palm Plantation 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. Sighted that latest meeting with Wild Asia (WAGS) dated 24/1/24 to consults with interested smallholders including women or other partners in their supply base to assess their needs for support to improve their livelihoods and to promote on RSPO certification. After the main assessment they will discuss further related the RSPO Price.
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	YES	Sungai Ruku Oil Palm Plantation 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. Sighted that latest meeting with Wild Asia (WAGS) dated 24/1/24 to consults with interested smallholders including women or other partners in their supply base to assess their needs for support to improve their livelihoods and to promote on RSPO certification. After the main assessment they will discuss further related the RSPO Price. Sungai Ruku Oil Palm Plantation CU has taken initiative to promote legality of FFB production by ask the collection centre to provide details of their FFB Supplier Land Title and MPOB Licenses.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	YES	There was no Scheme Smallholder available at Sungai Ruku Oil Palm Plantation CU. Thus, this indicator was not applicable.
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	YES	Currently Sungai Ruku Oil Palm Plantation has created a system to trace their stakeholder around their estates. Sungai Ruku Oil Palm Plantation have their own report on the progress of the smallholder support program.

Principle 6: Respect workers' rights and conditions

Protect workers' rights and ensure safe and decent working conditions.

Clause	Indicators	Comply Yes/No	Findings
6.1 Any form of discrimination is prohibited.	6.1.1 (C) A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.	YES	The company has implemented the Sustainable Palm Oil Policy Statement signed by the Chief Operating Officer on 29/01/2024. The policy was be guided by the commitments to respect human right were stated promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of race, nationality, religion, or gender, sexual orientation, gender identity, union membership, political affiliation or age. The most recent policy statement was communicated to all local and foreign workers during morning briefings on 11/05/2024 for both Shift A and Shift B. Based on interview sessions with sampled local and foreign workers, all of them are aware of the company's policy commitment and implementation. The policy is also publicly displayed on the notice board in the housing area and office, and it is explained during the induction course for newly arrived workers.
	6.1.2 (C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for migrant workers. .	YES	Based on documentation review, which included employment contracts, workers' pay slips, and interviews with sampled local and foreign workers, there was no evidence of any forms of discrimination. Employment contracts and pay slips revealed that local workers receive the same rate of pay as foreign workers, along with housing allocations and the ability to enjoy the same benefits such as medical coverage and use of amenities. Overtime was given to all workers without prejudice based on caste, gender, race, or nationality. Workers are allowed to transfer workstations by obtaining approval from management if they feel unfit for the work assigned. Additionally, there is no evidence of payment of recruitment fees by newly recruited foreign workers.
	6.1.3 The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.	YES	The company has developed a Human Resources Policies and Procedures Manual with effective date 13/02/2024. For foreign workers there are specific guidelines and procedures under point 4.14 to explain the procedure of recruitment of foreign workers. The procedures provide clear flowcharts from recruitment, retirement until termination. Review of the workers files sampled during this audit demonstrated that medical fitness is one to the elements for job selection. However, this is not considered as discrimination as it is important to know if the worker is fit for the job. The registration cards of the workers do not specifically state any illness. The cards only state "Fit for work". Moreover, the company has established the Sustainable Palm Oil Policy Statement dated 29/01/2024 where the company will ensure all the workers recruited will be treated equally without discrimination based on nationalities, caste, religion and etc. Medical fitness will be

Clause	Indicators	Comply Yes/No	Findings
			checked prior to work to ensure fitness to the work.
	6.1.4 Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.	YES	Based on interview held with representatives of Gender Committee members and sampled female workers, pregnancy tests are not conducted on discriminatory manner and health screenings are conducted only when legally mandated (when handling chemicals). However, during audit, there was no women employees were handling chemicals and confirmed that if they require contact with chemicals, they will allocate to other light works.
	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.	YES	The Sustainable Palm Oil Policy includes a commitment to promoting the advancement of women at all levels within the organization and ensuring their protection. A Gender Committee for women has been established at the Sungai Ruku CU, chaired by Chief Clerk and Secretary, with all female staff and workers included as members. The committee conducted a meeting, and the minutes of the most recent meeting, held on 20/08/2024, were reviewed. Key discussion points in the meeting included complaints and grievances, raising awareness, identifying and addressing issues of concern, as well as opportunities for improvement for women. During the meeting, training was provided to all participants to raise awareness and to identify and address concerns related to sexual harassment and other issues affecting women. According to the meeting minutes, there were no reported incidents of sexual harassment or violence. Additionally, a WhatsApp group has been created as an alternative communication method to monitor and address any issues that may arise. Interviews with the Chairpersons of the committee confirmed their commitment to their roles and a clear understanding of their responsibilities. Furthermore, it was affirmed that no cases of sexual harassment or violence have been reported.
	6.1.6 There is evidence of equal pay for the same work scope.	YES	The company has implemented the Sustainable Palm Oil Policy Statement dated 29/01/2024. The policy was guided by the commitments to respect human right were stated promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination. The Policy identifies under-represented groups where they are encouraged to apply for training and employment opportunities with the Company, and that where possible, special training will be provided for such groups to prepare them to compete on equal terms for jobs and promotion. Comparisons were made of sampled employment contracts and pay slips of all job scope. Evidence is available that sampled workers receive equal pay for equal work.
6.2 Pay and conditions for staff and workers	6.2.1 (C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are	YES	For the company documentation of pay is in the form of monthly pay slips. Conditions of pay are contained in the workers' respective employment contracts. Labour laws, union and/or other collective agreements detailing payments and other conditions, were made

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td rowspan="2">and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).</td><td>available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand.</td><td rowspan="2"></td><td rowspan="2">available in the languages understood by the workers and explained to them by a management during induction.
Each pay slip documents the name of the employee, employee no., month of pay, income (basic, overtime, allowances), deductions (statutory such as EPF, SOCSO, EIS), net salary, annual leave and medical leave taken, etc. Samples of pay slips (December 2023, January 2024, June 2024, July 2024) for sampled local and foreign workers were sighted and verified that workers are being paid in accordance with the requirements stipulated under the Minimum Wages Order 2022.
Among the samples workers' payslip in POM was verified:

<table>
<tr><th>No.</th><th>Nationality</th><th>Job description</th></tr>
<tr><td>1</td><td>Malaysian</td><td>Capstan Operator</td></tr>
<tr><td>2</td><td>Malaysian</td><td>Fireman</td></tr>
<tr><td>3</td><td>Indonesian</td><td>Kernel Plant Operator</td></tr>
<tr><td>4</td><td>Indonesian</td><td>Oil Room Operator</td></tr>
<tr><td>5</td><td>Malaysian</td><td>Press Operator</td></tr>
<tr><td>6</td><td>Malaysian</td><td>FFB Checker</td></tr>
<tr><td>7</td><td>Malaysian</td><td>FFB Checker</td></tr>
<tr><td>8</td><td>Malaysian</td><td>FFB Checker</td></tr>
<tr><td>9</td><td>Indonesian</td><td>General Worker</td></tr>
<tr><td>10</td><td>Malaysian</td><td>General Worker</td></tr>
<tr><td>11</td><td>Philippine</td><td>Loading Ramp Operator</td></tr>
<tr><td>12</td><td>Philippine</td><td>General Worker</td></tr>
<tr><td>13</td><td>Indonesian</td><td>Water Treatment Operator (Worker Rep.)</td></tr>
<tr><td>14</td><td>Malaysian</td><td>Sterilizer Operator (Worker Rep.)</td></tr>
<tr><td>15</td><td>Philippine</td><td>Weighbridge Operator (Worker Rep./Gender Committee)</td></tr>
<tr><td>16</td><td>Indonesian</td><td>Capstan Operator (Gender Committee)</td></tr>
</table>

At the estate, only casual workers are employed through a contractor from the local community of Kg. Berjaya 1, Bukit Garam. In addition, there are four foreign workers from Indonesia and the Philippines. These workers are responsible for all tasks, including harvesting, upkeep, and transporting FFB (Fresh Fruit Bunches) to the Palm Oil Mill (POM). They are paid on a piece-rate basis for their work, with payments processed via payment vouchers. Job offers for all work are documented in the contract agreement, and the details of payments and employment conditions are outlined and documented in the employment contracts provided to all workers.</td></tr>
<tr><td>6.2.2 (C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular</td><td>YES</td><td>Details of payments and conditions of employment are stated and documented in the employment contracts given to all workers. These contracts include terms related to duration, hours of work, overtime, annual/medical leave, public holidays, mutual</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed. This includes a form of record for work done by family members.		termination, salary deductions, maternity entitlements, and more. All terms comply with the Sabah Labour Ordinance. Working hours are 8 hours per day with off day was rescheduled under duty roster. The total monthly working hours are 208 hours. The maximum allowable overtime is 120 hours according to the Permit Sekatan Kerja Lebih Masa (Section 104(7), Sabah Labour Ordinance Cap. 67), valid until 08/01/2025. As of the status, no employee has exceeded 120 hours of overtime. Verified pay slips show that the payment and calculation of overtime are well-distributed. Payroll documents, including pay slips, provide accurate information on compensation for all work done. This includes daily rated wages, payment for any overtime work done, and public holiday pay. Samples of pay slips were checked during low crop, peak crop, and normal crop seasons as evidence per indicator 6.2.1. Based on the interview sessions with a sample of local and foreign workers, it was revealed that all of them are aware of and understand the application of annual leave. This indicates that the information regarding annual leave is effectively communicated to all workers, ensuring they are informed about their entitlements and rights. Furthermore, it was found that they generally understand the contents of their employment agreements, which suggests that the terms and conditions are clearly explained and accessible, preventing any misunderstandings or disputes. According to the contract agreement, the working hours are set at 48 hours per week. This aligns with the statutory limits on working hours, thereby preventing overwork and ensuring workers' well-being. Overtime is offered based on a mutual agreement between the management and workers and meets legal requirements. This ensures that any additional work is consensual and appropriately compensated, maintaining fairness and transparency in labor practices. Overtime is provided when there is additional work, and no discrimination has been observed in this regard, which underscores the company's commitment to equitable treatment of all employees and adherence to non-discriminatory practices.
	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. *<u>AUDITORS' GUIDE:</u>* *1) All claims need to be checked and confirmed i.e., information collected from the interview session (positive & negative) vs documentation maintained by the company.*	YES	The employment contract is drafted according to the Sabah Labor Ordinance Cap.67. Both local and foreign employment adopt the same contract. As Sabah State has not recognized the Malaysian National Union for Plantation Workers, no collective agreements are in place. There is evidence of legal compliance as per contract agreement such as regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. The working hours as per contract agreement were, working hours at 48 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.

Clause	Indicators	Comply Yes/No	Findings
			Based on interview sampled female workers (especially mother), estate clinic dresser, and verification of pay slips, confirmed that workers with medical certificates are given a paid medical leave, and female workers are given 60 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. Samples of pay slips (December 2023, January 2024, June 2024, July 2024) were sighted and verified that all sampled workers as per evidence under indicator 6.2.1 are being paid in accordance with the requirements stipulated under the Minimum Wages Order 2022 which is RM1,500. The unproductive workers, the management already carried out mechanism such as substitute the work and counselling to the workers. The managements always ensure that workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).
	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.	NO	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational, and welfare amenities that meet national standards. Workers with families are each given a house, while single workers are provided shared housing for 2 or 3 people per house. Other amenities, such as a place of worship, and sports facilities, are also provided. Government schools and Community Learning Centers (CLC) provided by Sungai Ruku Palm Oil Plantation Complex are available within or near the management complex, ensuring children have access to quality education without the need for long commutes. Housing inspections are carried out once a week, as evidenced by housing inspection records. These records were sighted and available. Water and electricity are provided free of charge. Free medical treatment is also provided to all workers and their dependents. The company supplies treated water via a water treatment plant, and water sampling tests are conducted twice annually to ensure the safety of drinking water for human consumption. Refer to the Long-Term Plan & Financial Projection 2025 to 2027 for information on new housing construction, housing repairs, sanitation, and garden upkeep from all operating units. However, it was found that, The unit of certification did not provide adequate housing, medical, educational, and welfare amenities according to national standards or above: 1. **Worker Housing Conditions**: The housing conditions were deemed unsafe. The fencing, made of zinc, was intended to protect against stray dogs but created a hazard for children. The roofing was damaged due to rain, leading to leaks, and the housing

Clause	Indicators	Comply Yes/No	Findings
			had not been painted since its establishment, which does not meet acceptable standards for maintenance and safety. 2. **Transport Charges for Children**: Workers' children incur a transportation charge of RM80 per head to attend school, while the company provides only a RM25 per head subsidy. To ensure that transportation is effectively covered and to meet the standard of free transport for employees' children. 3. **Housing Allowance**: There is no provision of housing allowance for workers who reside outside the company-provided housing (in their own homes) due to the company housing being fully occupied. This lack of housing allowance intensifies the financial burden on workers who are unable to access company-provided accommodations. 4. **Basic amenities,** such as starter kits, bedding and bed frames, ceiling fans, and secure lockers for storing personal belongings, were not provided. The absence of these provisions can adversely impact the well-being and comfort of workers, leading to non-compliance with ILO standards regarding fair and humane working conditions. 5. **Medical Visits**: The last recorded visit by the VMO from the clinic (Kinabatangan) occurred on 27/03/2021. By the time of the current audit, there was no evidence of any subsequent VMO visits, raising concerns about the continuity and adequacy of medical oversight and care provided to estate clinic. **Thus Major NCR DA 01 2024 has been raised against this indicator**
	6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	YES	The unit of certification is making efforts to enhance workers' access to adequate, sufficient, and affordable food. Workers can conveniently purchase food from markets located in the nearby towns of Kg. Jaya Baru and Bukit Garam. During interviews, workers informed us that they buy items from these stores and have the option to pay either in cash or on credit. Additionally, a monthly tamu (mobile local market) is available, providing workers with access to a wider variety of food items.
	6.2.6 A "DLW" is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: A written policy with specific implementation plan, committing to payment of a "decent living wage" is in place. The implementation plan with specific targets, and a phased implementation process will be in place, including the	YES	The company provided a decent living wage for both local and foreign workers based on prevailing wages assessment methodology. It includes wage, paid leave, mandatory/medical, retirement benefits, donations service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc. In absence of DLW, the management conducted Prevailing Wage Assessment based on check-roll worker for period of the year 2024.

Clause	Indicators	Comply Yes/No	Findings
	following: • An assessment is conducted to determine prevailing wages and in-kind benefits already being provided to workers. • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent basket of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment. • The unit of certification may choose to implement the "living wage" payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before an eventual scale-up of the living wage implementation Until such time where the Malaysian version of "decent living wage" has been endorsed by RSPO and implemented by the unit of certification, the Malaysian minimum wage has to be paid.		
	6.2.7 Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.	YES	At the estate, only casual workers are employed through a contractor from the local community of Kg. Berjaya 1, Bukit Garam. In addition, there are four foreign workers from Indonesia and the Philippines. These workers are responsible for all tasks, including harvesting, upkeep, and transporting FFB (Fresh Fruit Bunches) to the Palm Oil Mill (POM). They are paid on a piece-rate basis for their work, with payments processed via payment vouchers. Job offers for all work are documented in the contract agreement, and the details of payments and employment conditions are outlined and documented in the employment contracts provided to all workers.
6.3 The unit of certification respects the rights of all personnel to form and join trade unions	6.3.1 (C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they	YES	The published statement recognizing freedom of association and the right to collective bargaining, available in national languages (English and/or Bahasa Malaysia), is included in the Sustainable Palm Oil Policy Statement dated 29/01/2024. This statement is publicly displayed on the notice board. The policy was communicated to all workers during the morning muster and is actively implemented through the Workers Representative Committee (JCC). The JCC provides a platform for employees to speak freely, with

Clause	Indicators	Comply Yes/No	Findings
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.	understand, and is demonstrably implemented.		meetings held annually or upon request by workers. Interviews with sampled workers confirmed their awareness of their workers' representatives.
	6.3.2 Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request.	YES	Although there were no official trade unions operating within the company, workers have appointed their own representatives to sit on the Workers Representative Committee. The Workers Representative Committee (JCC) comprises both worker and management representatives, ensuring balanced representation and fostering open communication between the workforce and management. This structure allows workers to voice their concerns, provide feedback, and participate in decision-making processes, which enhances social issues and employee satisfaction. Minutes of the Workers Representative Committee meetings were documented, sighted, and verified, demonstrating transparency and accountability. The last JCC meetings were conducted on 07/06/2024, reflecting the committee's commitment to regular and systematic engagement with the workers. The sighted workers' representatives were selected from inter ensuring diverse representation and a comprehensive approach to addressing workers' concerns.
	6.3.3 Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers.	YES	Interviews with sampled workers' representatives and committee members confirmed that management did not interfere with the formation of the association. All representatives were freely elected by the workers.
6.4 Children are not employed or exploited.	6.4.1 A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.	YES	The formal policy statement for the protection of children, including the prohibition of child labor and remediation measures, was established under the Sustainable Palm Oil Policy Statement dated 29/01/2024. This policy highlights the company's commitment to ensuring the safety of all workers and children, and it mandates that all employment practices comply with the minimum age limit, national regulations, and state ordinances. The policy was communicated directly during various meetings with both internal and external stakeholders of the mill and estate. Additionally, this commitment is documented in the contract agreements and acknowledged through the third-party code of conduct pledge by all suppliers, service providers, vendors, contractors, consultants, and agents involved in business dealings with the company.
	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.	YES	Records of employment documentation, verified through the Employee Master Lists and personnel files, confirm that all workers are above 18 years old. The documented age verification procedure has been strictly implemented, ensuring compliance with legal requirements and company policies. This procedure includes the thorough review of identification documents during the hiring process, with ongoing monitoring to prevent any

Clause	Indicators	Comply Yes/No	Findings
	There is a documented age screening verification procedure.		instances of underage employment. Additionally, regular audits are conducted to verify the accuracy of age-related data, reinforcing the company's commitment to upholding the prohibition of child labor and maintaining a safe and compliant work environment
	6.4.3 (C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.	YES	Records of employment documentation, verified through the Employee Master Lists and personnel files, confirm that all workers are above 18 years old. This was further validated through interviews with workers and staff, as well as observations made during field visits, which consistently confirmed that only individuals above 18 years of age are employed. The company's commitment to age verification is evident in both its documentation practices and its proactive approach to ensuring compliance through on-the-ground assessments and stakeholder engagement.
	6.4.4 The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.	YES	The company has a no child labor policy statement displayed on its noticeboards. Interviews with sampled workers indicate that the policy has been communicated to them during their morning musters. Stakeholder consultations with the communities and third-party contractors also confirm that the policy has been shared with them and communicated to their understanding. Additionally, the company has issued a acknowledged through the third-party code of conduct pledge by all suppliers, service providers, vendors, contractors, consultants, and agents involved in business dealings with the company. The agreement states that the undersigned has read, understood, and will comply with the code of conduct. This comprehensive communication strategy ensures that all parties involved are aware of and adhere to the company's commitment to ethical labor practices and child protection. There are no nursery or crèche operations within the company. This policy aligns with the company's commitment to maintaining a safe and appropriate work environment, ensuring that the focus remains on the compliance and welfare of all employees.
6.5 There is no harassment or abuse in the workplace, and reproductive rights are protected.	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.	YES	The policy to prevent sexual and all other forms of harassment and violence was established under the Sustainable Palm Oil Policy Statement dated 29/01/2024. The most recent policy statement was communicated to all local and foreign workers during morning briefings on 11/05/2024 for both Shift A and Shift B. An interview session was conducted with a sample of female local and foreign workers from Indonesia and the Philippines. All workers confirmed that they were aware of and understood the policy's implementation and that it was communicated during the muster briefings. Additionally, the company has formed a Gender Committee responsible for organizing relevant activities and programs. The procedure Code of Business Conduct and Ethics with effective date 09/02/2024 and the flowchart for handling social issues have been

Clause	Indicators	Comply Yes/No	Findings
			explained to all levels of the workforce during Gender Committee meetings. This ensures that everyone is informed about the procedures for addressing and resolving any issues related to sexual harassment, promoting a safe and respectful work environment.
	6.5.2 (C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.	YES	The company has developed a Sustainable Palm Oil Policy Statement dated 29/01/2024, which provides protection of reproductive rights for all, especially women. The Labour Standard specifies that the company recognizes employees' rights to reproduction and reproductive health, including the right to make decisions regarding reproduction. Based on interviews with sampled female workers, there is evidence that this standard is being implemented: female workers are entitled to 60 days of paid maternity leave, and pregnant women are assigned light work. During interviews with sampled female workers, they demonstrated a clear understanding of their reproductive rights and expressed their awareness. The policy and procedure were also communicated to all levels of the workforce through Morning Muster, JCC Meetings, and the Gender Committee. The policy grants employees the right to decide freely and responsibly about their family planning and to make decisions concerning reproduction free from discrimination, coercion, and violence.
	6.5.3 Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified.	YES	Management has assessed the needs of new mothers through consultations with the most recent assessment conducted for a baby born in June 2024. The Gender Committee supported the assessment, addressing the identified needs of both the mother and child. Actions were taken to meet these needs, including providing adequate space and paid breaks to enable mothers with infants 24 months or younger to breastfeed or express and store breast milk in privacy.
	6.5.4 A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.	YES	The company has established a complaints and grievances procedure with effective date 31/07/2023. This procedure outlines the importance of respecting anonymity and protecting complainants upon request, ensuring that individuals feel safe and supported when raising concerns. Furthermore, the procedure Code of Business Conduct and Ethics with effective date 09/02/2024 as a comprehensive guideline for actions to be taken in the event of any reported incidents. The procedure includes clear timelines for each stage, promoting transparency and accountability in addressing complaints. To further demonstrate commitment to these procedures, a complaint panel was created to handle any grievances within the company. This panel serves as a dedicated body to ensure that all complaints are addressed promptly and effectively. The grievance procedure was communicated during morning muster and gender committee meetings, reinforcing the organization's commitment to maintaining a respectful and safe work environment. Interviews with sampled female workers and the gender committee chairman confirmed their awareness of the complaint procedure. Their informed status underscores the effectiveness of communication efforts. Additionally, the interviews revealed that there have been no reported cases of sexual harassment or violence, indicating that the established procedures are successfully contributing to a safe and supportive workplace.

Clause	Indicators	Comply Yes/No	Findings
			This proactive approach not only addresses potential issues but also promotes a culture of trust and respect within the organization.
6.6 No forms of forced or trafficked labour are used.	6.6.1 (C) All workers have entered into employment voluntarily, and the following are prohibited: • Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes) • Charging the workers for recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty to the workers for termination of employment • Debt bondage • Withholding of wages	YES	Based on extensive interviews conducted with a representative sample of foreign workers, several key findings emerged regarding their employment conditions. Firstly, it was observed that these workers retain possession of their passports, a practice supported by the provision of safety lockers by the management. This measure ensures the security of their important documents, with passports being surrendered solely for the purpose of permit renewal, indicating a responsible approach by the management to document handling. Furthermore, the absence of reported contract substitution is notable, suggesting a commitment to fair employment practices. This finding is attributed to the demographic composition of these workers, many of whom are dependents of existing workers and thus engage with the company through informal channels such as walk-ins. This informal engagement pathway appears to be mutually beneficial, facilitating labor supply for the company while providing employment opportunities for dependents. The voluntary nature of overtime work, coupled with appropriate payment practices, reflects a respect for workers' time and labor, with no coercive measures observed. Similarly, the freedom of movement enjoyed by these workers, allowing them to leave the premises at their discretion, signifies a level of autonomy and trust in their conduct. Another noteworthy aspect is the absence of disciplinary measures for resignation or termination of employment, indicating a commitment to respecting workers' decisions regarding their employment status. This is further reinforced by workers' confirmation that there is no evidence of debt bondage or withholding of wages, underscoring the fair and ethical treatment of workers in this regard.
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.	YES	The company has developed a Human Resources Policies and Procedures Manual with effective date 13/02/2024. For foreign workers there are specific guidelines and procedures under point 4.14 to explain the procedure of recruitment of foreign workers which highlights the company's commitment to fair treatment of foreign employees. The policy mandates that all foreign employees be treated fairly in terms of recruitment, terms and conditions of work, and provided with decent living conditions. The CU maintains a specific procedure and flowchart for the employment of foreign workers, which has been strictly implemented for all employment related to foreign workers. The company adheres to a strict policy of no contract substitution and no discrimination against foreign workers. Additionally, the company complies with the Minimum Wage Order of Malaysia and provides orientation to foreign workers to familiarize them with the language, safety regulations, and culture of Malaysia. Decent housing is provided to ensure the well-being and comfort of foreign workers. These measures collectively demonstrate the company's commitment to ethical employment practices and the welfare of its foreign workforce.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td rowspan="3">6.7
The unit of certification ensures that the working environment under its control is safe and without undue risk to health.</td><td>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.
.</td><td>YES</td><td>The Occupational Safety Health (OSH) Committee has been established. The OSH Committee Organisation chart for 2023/2024 was available. The Mill Engineer is the chairman and the Safety Officer. is the secretary. OSH Committee meetings were held once in three months. Review of the minutes of the meeting as per below:

<table><tr><td>2024</td><td>2023</td></tr><tr><td>26/04/2024, 27/04/2024</td><td>22/12/2023, 30/09/2023, 27/06/2023, 24/03/2023</td></tr></table>
OSH Committee meetings confirmed that among the agenda discussed, included the following:
▪ Passing of previous minutes and arising matters.
▪ Accident report (Monthly Data of Mill Safety Performance)
▪ Workplace inspection
▪ Safety report and programme
▪ Welfare</td></tr>
<tr><td>6.7.2 Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</td><td>YES</td><td>Emergency Preparedness and Response, doc no: SRM-OP-017, revision 03, dated 08/09/2023 are available. There is a formation of ERP Team & ERP for all the identified incidences. The organisation chart for the ERP team was appointed and displayed for information of the employees. Emergency response plan include the emergency contact number, and also have Guidelines on Accident, Emergency Procedures and Exit routes as well as assembly point in file and pasted on notice board. Other ERPs were briefed during the weekly gathering and explained during the ad-hoc briefing at individual stations. These training are recorded in the logbook maintained at the operations site.

During the site inspection at the estate and mill, it was observed that the Emergency Response Plan (ERP) was available at key locations, including the Boiler Station, Sterilizer Station, Chemical Store, Workshop, and Lubricant Store, among others. Interviews with workers confirmed that they are familiar with the ERP and understand its contents and procedures. Additionally, it was noted that first aid kits are available at all work areas, with complete and up-to-date contents. No medications with expired dates were found. The stock of first aid kits is regularly checked and replenished, as needed, through an external clinic or pharmacy.

The training on an Emergency Response Plan (ERP) for explosions and fire drills has been carried out by Cu, the latest training on an Emergency Response Plan (ERP) for explosions and fire drills was conducted on 13/2/2024</td></tr>
<tr><td>6.7.3 (C) Workers use appropriate personal protective equipment (PPE), which is</td><td>YES</td><td>All staff and workers such as the CU workers/operators, storekeepers, harvesters and sprayers were continuously trained in safe working practices including SSOP for PPE</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	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.		related to their job function. Appropriate PPE were given to workers based on HIRARC and SSOP recommendations suitable for the job position or hazardous operation undertaken. During site visit at Harvesting and mill Operation, sighted they were seen to wearing PPE such as goggles, rubber boots, safety shoes, cotton gloves and hard hat, straw head to cover all potentially hazardous operations. The condition of each PPE item and their validity lifespan were found good. Records of PPE issued, and acknowledgement of receipt are maintained individually for all category of workers at mill and estates. Sighted common PPE issued included face masks respirators, goggles, safety shoes, harvesting shoes, rubber boots, nitrile/cotton gloves, apron and hard hat. In addition to basic PPE, special PPE are also provided for workers assigned to dangerous operation such as work at height and in confined space. All workers were provided with appropriate PPE where the cost is bared by the management. Interviews conducted during the site visit at the Mill and Estate showed understanding and approval from the workers that the management bares the cost of all PPEs, and the workers are entitled to valid PPE, the importance of using required PPE at all times during work and proper storage and disposal methods of PPE. Meanwhile, during site inspection estate and mill workshop, most of the moving part and rotating machinery were installed with machine guarding and properly covered. Noted also the set of oxygen and acetylene cylinders in the workshop available with “flash back arrestors”. Based on interview and site inspection, sighted sanitation facilities for those applying pesticides was available near to chemical store area, after completed spraying activities, the workers will change out of PPE, wash and put on their personal clothing at the area. Clothing lockers are provided for mill and estate workers to change their street clothing to work clothing and vice versa at the end of their work shift.
	6.7.4 All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with Malaysian law.	YES	Medical care and accident insurance is provided to all employees, both Local and Foreign workers under Employees’ Social Security Act 1969 (Act 4). Sighted the latest for July 2024 payment made to SOCSO on Form 8A for foreign and local workers was available.

Clause	Indicators	Comply Yes/No	Findings
	6.7.5 Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	YES	Form JKKP 8 for 2023 was submitted to DOSH timely on 19/01/2024 via MyKKP System. Accident statistics were being maintained in a satisfactory manner and periodically reviewed. Total hours work for 2023 is 554112 hours and total lost day work is 0 days. There was zero accident were reported for the CU.

Principle 7: Protect, conserve and enhance ecosystems and the environment

Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.

Clause	Indicators	Comply Yes/No	Findings
7.1 Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.	7.1.1 (C) IPM plans are implemented and monitored to ensure effective pest control.	YES	The estate covers 40.05 hectares, with plantings established in 1996 and 1999. Currently, there is no replanting plan in place. Any future project activities and operations should be phased to mitigate potential environmental impacts. For instance, the phasing of the oil palm planting regime could involve gradual removal of vegetation, land clearing, and site preparation to reduce adverse effects on the environment. Refer to the SOP for Pest and Disease Management, effective from 01/02/2024. The Production Department (or engaged contractors) shall periodically conduct a census on pest and disease infestation in the field. An IPM plan shall be established, and those involved in its implementation must document their activities to facilitate the monitoring of its effectiveness. Any specific pest control measures taken shall be recorded accordingly for future reference and review. During the audit, it was noted that the IPM plan had not yet been established because the competent person had not carried out the required work. A quotation dated 25/02/2024 from Boris Agri-Services Sdn. Bhd. was sighted, but further action is pending. **Further verification will be conducted during the next assessment.**
	7.1.2 Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.	YES	There was no evidence that species referenced in the Global Invasive Species Database and CABI.org are to be used in managed areas, as per site visited and as per the stakeholder consultation with relevant workers.
	7.1.3 There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities.	YES	A site inspection confirmed that no fire is used for pest control. This approach aligns with the company's commitment to sustainable and environmentally responsible practices. Instead, alternative pest control methods are employed, ensuring compliance with both industry standards and environmental regulations. The company's dedication to preventing fire use reflects its broader efforts to minimize environmental impact and protect surrounding ecosystems.

Clause	Indicators	Comply Yes/No	Findings
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 prioritized.	YES	The justification for all pesticides used has been documented. The use of selective products specific to the targeted pest, weed, or disease is outlined in the SOP for Pest and Disease Management, effective from 01/02/2024. The chemical register lists the purpose of each chemical (intended target), hazard signage, and both trade and generic names. The estate has maintained and periodically updated these chemical registers, with the most recent update on 21/06/2024.
	7.2.2 (C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.	YES	The estate continued to maintain records to show the types of pesticides used with active ingredients and their LD50 and where these pesticides had been used, the total quantity, number of applications and active ingredients applied per ha. Records of pesticides used were available for verification.
	7.2.3 (C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.	YES	Refer to the SOP for Pest and Disease Management, effective from 01/02/2024. The Production Department (or engaged contractors) shall periodically conduct a census on pest and disease infestation in the field. An IPM plan shall be established, and those involved in its implementation must document their activities to facilitate the monitoring of its effectiveness. Any specific pest control measures taken shall be recorded accordingly for future reference and review. During the audit, it was noted that the IPM plan had not yet been established because the competent person had not carried out the required work. A quotation dated 25/02/2024 from Boris Agri-Services Sdn. Bhd. was sighted, but further action is pending. **Further verification will be conducted during the next assessment.**
	7.2.4 There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.	YES	There was no evidence that prophylactic use of pesticides was carried out.
	7.2.5 Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:	YES	The estate only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical register January 2024, it was noted that all pesticides used are of class II, III, IV. There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions had been used.
	7.2.5a Judgment of the threat and verify why this is a major threat.	YES	
	7.2.5b Why there is no other alternative	YES	

Clause	Indicators	Comply Yes/No	Findings
	which can be used.		
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	YES	
	7.2.5d What is the process to limit the negative impacts of the application.	YES	
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	YES	
	7.2.6 (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.	YES	Both estate and mill have the SSOP for use of PPE during working. All workers involved in pesticide application were provided with appropriate PPE and replaced when damaged. PPE issue and replacements records were verified by the auditors. Observed during site visit, the PPE provided to the operators such as google, face respirator, nitrile hand glove, rubber boot and apron. Additionally, the operators have been given training regarding the usage safety and health issue and proper way for chemical application by the plantation executives, manager, and asst. manager and chemical supplier with knowledge on chemical handling and applications. Latest training on pesticides/chemical handling was carried out at 07/08/2024 and 11-15/03/2024
	7.2.7 (C) Storage of all pesticides is in accordance with recognised best practices.	YES	Pesticides selected for use were those officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with OSH USECHH Regulations (2000). At all visited mill and estate the storage of pesticides was in accordance with recognized best practices. They were stored in accordance to the Occupational Safety and Health Act 1994 (Act 514) and Regulations and Orders and Pesticides Act 1974 (Act 149) and Regulations. All information regarding the chemicals affixed as product label and the accompanying Safety Data Sheet (see OHS CLASS 2013 Regulations) with details of its usage, hazards, trade and generic names were found available in Bahasa Malaysia language understood by workers or explained carefully to them by a plantation management official at operating unit level. A proper premixing area with eye wash facilities and bathing area is available near to the chemical stores. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities continued to be implemented for empty pesticide containers. The detailed procedure for this purpose is available in SOP for Scheduled Wastes Management and SOP for Triple Rinsing. the estate visited, their chemical stores (located at POM) were inspected, and it was noted

Clause	Indicators	Comply Yes/No	Findings
			that they all comply with the relevant act as well as best practice. • All stores were secured under lock and key with restricted access. • Provision of natural ventilation. • Display of Safety Pictorial poster, namely the required PPE and • Chemical Safety hazards pictogram. • Pesticides were separated by class. • Were kept in the store under lock and key. • Concrete cemented floor, bund wall and provision of sump pond. • Storekeeper was trained in the handling of all pesticides. SDS leaflets were available at all pesticide / chemical stores.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	YES	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes. Disposal of empty pesticide containers were carried out as per established procedures. Triple rinsing activities was continually implemented for empty pesticide containers. Some broken and old Empty pesticide containers also observed were punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. Inventory and consignment documents verified for confirmation of proper management and disposal. The last disposal was made on 23/04/2024 and all the Empty Pesticide container was disposed by DOE licensed contractor. The 5th schedule Inventory was updated and reported through e-SWIS. The mill has communicated the 5th schedule latest to DOE on August 2024.
	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.	YES	Aerial spraying was not practiced by Sungai Ruku estate and there was no evidence to show that any had been carried out.
	7.2.10 (C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	YES	At Sg Ruku POM all recommended workers to conduct medical surveillance were sent to the 3rd party clinic on 06/02/2024 for 7 workers from laboratory operator. All 7 lab operators involved with chemical to Potassium Chromate were sent for medical surveillance to the same clinic. No occupational disease or poisoning detected. From the results, all workers fit to handle chemical.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>7.2.11 (C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.</td><td>YES</td><td>List workers involved with pesticides were maintained by the estate and mill. Identification of pregnancy was done at the CU clinics during the monthly medical check-up and interview with female workers. Pregnancy test was conducted on doubtful cases.</td></tr>
<tr><td>7.3
Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</td><td>7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</td><td>YES</td><td>The waste management and disposal plan were in place at the CU. It has been documented and implemented as required and is being carried out responsibly and satisfactorily. Segregation of wastes, i.e. general wastes and scheduled wastes was verified to be satisfactory practiced in the POM. Proper storage areas were identified for the storage of the recyclable wastes at the POM.

Records on the usage and disposal were well recorded and documented at the POM. Appropriate secondary containment for the diesel skid tanks chemical and scheduled waste storage areas was verified to be properly maintained at the POM.

Disposal of schedule waste was done by an appointed contractor that is licensed by the Department of Environment. Latest SW disposal was on 23/04/2024 and records maintained. Recycling of crop residues / biomass i.e. EFB and POME had been implemented. Recycling bins of three different colour codes for specific recycle waste were available in the POM and were used for solid waste segregation and recycling.

Organization had maintained waste management plan for year 2024. The details as per table below:
<table>
<tr><th>Type of waste</th><th>Location</th><th>Action</th></tr>
<tr><td>Scheduled waste such Spent Lubricants, Spent hydraulic, used filters, spent chemicals, empty pesticides container, clinical waste and etc.</td><td>Workshop, Engine room, Chemical mixing area, Clinic</td><td>As stipulated in SOP handling of Scheduled waste, SOP of triple rinsing & SOP on disposing Empty pesticides Container.</td></tr>
<tr><td>Domestic waste such as rubbish and sewage.</td><td>Line site, office, mill plant</td><td>Allocate landfill away from waterways, recycle programmes and awareness to employees.</td></tr>
<tr><td>Industrial waste such as POME, EFB, Boiler ash, Decanter cake, scrap metal.</td><td>ETP, EFB station, Boiler station, workshop.</td><td>Monitoring of POME & sell to third party</td></tr>
</table>
</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	YES	Domestic waste at housing area was disposed 2/3 times per week. Based on site inspection at landfill area (located at Sg Ruku Estate block 10/11), the current practices have managed to ensure minimize the risk of contamination of the environment and watercourse.
	7.3.3 The unit of certification does not use open fire for waste disposal.	YES	During site visit at housing areas, mill compound, and estate was sighted the unit of certification does not use open fire for waste disposal. Method of waste disposal to landfill area, as per reported at above indicator.
7.4 Practices maintain soil fertility at, or where improve soil fertility to, a level that ensures optimal and sustained yield.	7.4.1 Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.	YES	Good agricultural practices, as outlined in the SOP on Fertilizer Management Procedure effective from 01/02/2024, are followed to manage soil fertility, optimize yield, and minimize environmental impacts. The Head of Production and/or the engaged contractor is responsible for regularly monitoring and optimizing oil palm yield and productivity through appropriate nutrient balancing and minimizing nutrient losses. This includes conducting leaf analysis to assess nutrient levels for the manuring program. Soil analysis may also be carried out as needed to determine soil fertility status, in consultation with a competent agronomist. However, during the audit, it was noted that periodic tissue and soil sampling had not yet been conducted because the competent person had not completed the required work. A quotation dated 25/02/2024 was sighted, but further action is pending. **Further verification will be conducted during the next assessment.**
	7.4.2 Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.	YES	
	7.4.3 A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.	YES	The strategy includes the recycling of Empty Fruit Bunches (EFB) and Boiler Ash as palm residues and the optimal use of inorganic fertilizers. In FY2023, a total of 119.61 metric tons (mt) of EFB was applied over 40.05 hectares (ha). For FY2024, as of July, a total of 25.64 mt of Boiler Ash has been applied over 40.05 ha.
	7.4.4 Records of fertiliser inputs are maintained.	YES	Records of fertilizer inputs mainly from inorganic fertilizers such as EFB and Boiler Ash are maintained. The implementation of the nutrient recycling strategy at the estate demonstrates a commitment to sustainable agriculture by reducing waste and improving soil health through the recycling of organic residues. This practice not only enhances nutrient availability for the palm trees but also contributes to reducing the dependency on inorganic fertilizers, promoting environmental sustainability.
7.5 Practices minimise and control erosion and degradation of soils.	7.5.1 (C) Maps identifying marginal and fragile soils, including steep terrain, are available.	YES	Description of the soil characteristics such as texture, depth, drainage, parent material and key aspect for management was also available. The soil series in the 1 estate were classified as follows and was last updated on November 2023. Soil Feature in the Sungai Ruku Estate are Tuaran, Kinabatangan, Sapi, Klias, Lungmanis, Silabukan, Rumidi, Kalabakan, Kretam, Gomantong, Lokan, and Sapi There were no problematic soils (e.g. podzols and acid sulphate soils) on Sungai Ruku Estate. The estate maintained the following maps and documents for proof of recognized

Clause	Indicators	Comply Yes/No	Findings
			legal rights. Documents were sighted and verified.
	7.5.2 No replanting on steep slopes (above 25 degress) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain (greater than 25°) larger than 25 Ha within the Unit of Certification.	YES	The estates visited in the Sungai Ruku Estate continued to have a management strategy for planting on slopes in order to minimize and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by: a) Land Preparation for terracing in Planting Manual. b) SOP Replanting – Soil Conservation/Terracing It was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines. Since the estate only cover 40.05ha, the management has no plan to replanting and pending action for future for Sungai Ruku Estate
	7.5.3 There is no new planting of oil palm on steep terrain.	YES	There is no new planting and since the estate only cover 40.05ha, the management has no plan to replanting and pending action for future for Sungai Ruku Estate
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.	YES	The Sungai Ruku Estate CU continued to demonstrate the long-term suitability of land for palm oil cultivation and had conducted soil surveys identifying marginal and fragile soils, and terrain surveys including steep terrain, as mentioned under indicator 7.5.1 soil maps and topography maps were made available. There were no peat soils, marginal soils and fragile soils on Estate. The soil and topography of the estates were taken into account in plans and operations. Since the estate only cover 40.05ha, the management has no plan to replanting and pending action for future for Sungai Ruku Estate
	.		
	7.6.2 Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.	YES	Based on the soil maps provided and field visits there were no fragile and problem soils in all the estates.
	7.6.3 Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	YES	Initial soil survey and topographic information were carried out in November 2023. Topographic maps also were established during the soil survey assessment. The topographic information was provided and reviewed by the auditors.
7.7 No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are	7.7.1 (C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.	YES	This is ***not applicable*** as there is no peat soil in all estates in the Sungai Ruku Estate CU as supported by the soil maps of respective estates.
	7.7.2 Areas of peat within the managed areas are inventoried, documented and	YES	This is ***not applicable*** as there is no peat soil in all estates in the Sungai Ruku Estate CU as supported by the soil maps of respective estates.

Clause	Indicators	Comply Yes/No	Findings
managed responsibly.	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 Peat land Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		
	7.7.3 (C) Subsidence of peat is monitored, documented and minimised.	YES	This is ***not applicable*** as there is no peat soil in all estates in the Sungai Ruku Estate CU as supported by the soil maps of respective estates.
	7.7.4 (C) A documented water and ground cover management programme is in place.	YES	This is ***not applicable*** as there is no peat soil in all estates in the Sungai Ruku Estate CU as supported by the soil maps of respective estates.
	7.7.5 (C) For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it ii is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. This is subject to transitional (5 years: 2019 to 2025) arrangement stated in the Drainability Assessment Procedure. Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.	YES	This is ***not applicable*** as there is no peat soil in all estates in the Sungai Ruku Estate CU as supported by the soil maps of respective estates.
	7.7.6 (C) All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for	YES	This is ***not applicable*** as there is no peat soil in all estates in the Sungai Ruku Estate CU as supported by the soil maps of respective estates.

Clause	Indicators	Comply Yes/No	Findings
	existing oil palm cultivation on peat', version 2 (2018) and associated audit guidance.		
	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', version 2 (2018) and associated audit guidance.	YES	This is ***not applicable*** as there is no peat soil in all estates in the Sungai Ruku Estate CU as supported by the soil maps of respective estates
7.8 Practices maintain the quality and availability of surface and groundwater.	7.8.1 A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:	YES	Water Management and Planning Procedure, doc no: SRM-OP-023, revision no: 03, date 29/01/2024. Action plans has been identified and implemented accordingly. The water management plan had included the source of water and how it is being treated for POM use, their usage monitored and recorded. The source of water was obtained from Water Catchment.
	7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.	YES	Monitoring of outgoing water (Sungai Kinabatangan) has been regulated by DOE for the mill to monitor as part of Jadual Pematuhan JAS.SHQ.600-3/1/77. Latest water analysis conducted dated 26/07/2024 verified no sign of pollutions conclude.
	7.8.1b Workers have adequate access to clean water.	NO	The POM own water treatment plant and been supply to domestic used. Result of microbiology water samples & water analysis was conducted on 16/1/23 for the MOH parameters such as pH,color, turbidity, manganese, mercury, e.coli and total coliform. For year 2024 on 06/08/2024 by same assessor, however report not yet received However, during the cocument review, auditor has found that. There was a non-compliance with the total coliform results for the year 2023. The CU needs to establish a procedure to ensure that all non-compliant parameters are followed up and corrective actions are implemented. Thus, **#Minor NCR RAR 02 2024 has been raised.**
	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	YES	The estates continued to protect the water courses, including maintaining and restoring appropriate riparian buffer zones along the natural waterways. The estate adopted the existing HCV assessor report to maintain the buffer by restricting agrochemical application and left undeveloped during replanting.

Clause	Indicators	Comply Yes/No	Findings
	BMPs for the management and rehabilitation of riparian reserves' (April 2017).		
	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.	YES	▪ Treated effluent is allowed to be discharged as land application. ▪ BOD not more than 20mg/l. Analysis of the final discharge was carried out monthly. Review of the results indicated that all parameters were within the regulatory limit. ▪ Quarterly report was sent to DOE latest 2nd quarter 02/2024 for period April - June on 03/07/2024. Analysis of final discharged has been carried out for final discharge and river Kinabatangan. All results were within specification. ▪
	7.8.4 Mill water use per tonne of FFB is monitored and recorded.	YES	The monitoring of mill water usage been conducted. Sighted the average water consumption are optimize by the mill.
7.9 Efficiency of fossil fuel use and the use of renewable energy is optimised.	7.9.1 A plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented.	YES	Available list of polluting activities: • Greenhouse Gas Emission: Fuel used by transport and machinery • Scheduled waste: Managed and disposed as per procedure • Solid waste: FFB Operation • Effluent: Palm Oil Mill effluent, Discharge of untreated effluent, discharge of EFB leachate. • Black smoke monitoring – The boilers were equipped with smoke density indicator which also included an alarm system. During the audit, noted that the density meter for boiler no. 2 was functioning. • Particulate matters – Stack sampling has been carried out on yearly basis. Results of isokinetic stack sampling were found to be below the regulated limit of 150 mg/m^3. The stack sampling was carried on 10/07/2023 (Boiler No. 1) and 12/07/2023 (Boiler No. 2). For year 2024 sighted evidence of assessment has been carried out by same assessor on date 11/06/2024 and 05/08/2024. However, report not yet received An environmental monitoring assessment in ensuring mill operation as accordance was conducted which include the assessment such as POME analysis result, inventory of scheduled waste and Continuous Environmental Monitoring system (CEMS) Certification of Analysis for Up Stream, Down Stream and Final Discharge of POME was conducted. Significant environmental aspect and impacts had been established for the mill as an action plan to reduce the negative impacts due to identified polluting activities with identified person in charge in progressively monitor the action plan. The source of pollution identified include milling operation, POME, scheduled waste store, laboratory, office, workshop and theirs control measures and improvements action documented as Waste Management Plan. Monitoring of diesel consumption been done by the operating unit.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td rowspan="2">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.</td><td>7.10.1 (C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.</td><td>YES</td><td>The CU used RSPO Palm GHG version 4.0 Calculator as a tool to calculate the GHG emissions. The input data for year 2023 was verified and the following were determined:

<table>
<tr><td>Description</td><td>tCO_2e/tProduct</td></tr>
<tr><td>CPO</td><td>3.06</td></tr>
<tr><td>PK</td><td>3.06</td></tr>
</table>

<table>
<tr><td>Land Use</td><td>Ha</td></tr>
<tr><td>OP Planted on Mineral Soil</td><td>40.05</td></tr>
<tr><td>OP Planted on Peat Soil</td><td>0</td></tr>
<tr><td>Total oil palm planted area</td><td>40.05</td></tr>
<tr><td>Conservation (forested)</td><td>0</td></tr>
<tr><td>Conservation (non-forested)</td><td>0.35</td></tr>
</table>

Milling extraction rate:
<table>
<tr><td>OER</td><td>19.64</td></tr>
<tr><td>KER</td><td>4.86</td></tr>
</table>

Mill Emission
<table>
<tr><td>Emission source</td><td>tCO2e</td><td>tCO2e/tFFB</td></tr>
<tr><td>Total</td><td>54894.83</td><td>0.13</td></tr>
</table>

Plantation / field emission
<table>
<tr><td></td><td colspan="3">Own</td></tr>
<tr><td>Emission sources</td><td>tCO2e</td><td>tCO2e/ha</td><td>tCO2e/FFB</td></tr>
<tr><td>Total</td><td>16.22</td><td>0.40</td><td>0.04</td></tr>
</table>
</td></tr>
<tr><td>7.10.2 (C) Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them</td><td>YES</td><td>Auditor has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there was no new planting or new development of areas at Sg.Ruku CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.</td></tr>
</table>

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>prepared and implemented (guided by the RSPO GHG Assessment Procedure for New Development).</td><td></td><td></td></tr>
<tr><td></td><td>7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.</td><td>YES</td><td>For Sg Ruku POM, significant pollutants been addressed by the management. Sighted the progress of mitigating measures been monitored as per table below:
<table>
<tr><td>Environmental Issue</td><td>Mitigating Measures</td><td>Status</td></tr>
<tr><td>Black Smoke emission</td><td>ESP already commission</td><td>On going</td></tr>
<tr><td>Effluent discharge</td><td>Bio polishing plant</td><td>On going</td></tr>
<tr><td>Scheduled waste</td><td>Sending it to authorize waste collector for disposal</td><td>On going</td></tr>
</table>
For Sg Ruku estates identified significant pollutants been addressed by the management. Sighted the progress of mitigating measures been monitored as per table below:
<table>
<tr><td>Environmental Issue</td><td>Mitigating Measures</td><td>Status</td></tr>
<tr><td>Oil/pesticide leakage discharge to the land</td><td>Used of secondary tray and oil trap</td><td>On going</td></tr>
<tr><td>Contamination of natural watercourse</td><td>Signages of restriction of spraying activities at buffer zone
Continuous training & awareness</td><td>On going</td></tr>
<tr><td>Air pollution from vehicle</td><td>Frequently maintenance on the vehicle used for complete combustion</td><td>On going</td></tr>
<tr><td>Scheduled waste</td><td>Sending it to authorize collector for disposal</td><td>On going</td></tr>
</table></td></tr>
<tr><td>7.11
Fire is not used for preparing land and is prevented in the managed area.</td><td>7.11.1 (C) Land for new planting or replanting is not prepared by burning.</td><td>YES</td><td>Guided by MPOB Guidelines, and procedure Air Quality Management Procedure, Doc no: SRM-Op-024 revision 02, date 27/07/2024 and SOP Fire Protection and Prevention Plan, Doc no: SRM-OP-034, revision 01, date 25/01/2024. Preparation of replanting using fire is not allowed. Based on site visit at Sg Ruku estates, there was no trace of burning observed.</td></tr>
<tr><td></td><td>7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.</td><td>YES</td><td>The fire prevention and control measures is established in Fire Protection and Prevention Plan, Doc no: SRM-OP-034, revision 01, date 25/01/2024. At the estate and mill level, there are fire prevention team established. Among the mechanisms to prevent fire are training on firefighting for the ERT, preparing the fire-fighting facilities such as tractor mounted with water bowser and submersible water pump.</td></tr>
<tr><td></td><td>7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.</td><td>YES</td><td>During external stakeholder meeting dated 14/08/2024 that was carried out at the CU, all stakeholders including neighbor was briefed on fire prevention and control measures.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
7.12 Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.	7.12.1 (C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.	YES	No new clearing was conducted to any additional land, primary forest, or HCV since first planting. Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to Sungai Ruku Estate. Planting was carried out inside the designated area itself.
	7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:	YES	HCV Assessment review was conducted by the 3rd party Environmental Consultant on September 2023 and report was published on November 2023. The team consists of team from various backgrounds such as plantation management, sustainability, and environmental science. The HCV Assessment had incorporated feedback provided by the various governmental agencies such as Department of Forestry, Sabah, Department of Irrigation and Drainage, Sabah Wildlife Department and Environmental Protection Department, Surrounding villagers, nearby population, surrounding Grower. The overall landscape surrounding the Sungai Ruku Estate (40.05 ha) had been considered in the HCV assessment reports. The Report had identified Potential HCV which is unnamed stream and riparian reserves which area 0.35 ha. Visits made to site at such as NPC resources and smallholders. Perimeter boundaries bordering the plantation areas were well demarcated, some areas with separated with trench and fencing. Monitoring of all these areas had been effectively implemented. Conservation areas/environmentally sensitive areas i.e., buffer zones along the stretches of streams which pass through the estates had been identified and being monitored.
	7.12.2a 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.	YES	
	7.12.2b: Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.	YES	
	7.12.4 (C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management	YES	Sungai Ruku Oil Palm Plantation had identified the HCVs available within and surrounding its area. A management plan has also been developed to maintain/enhance the presence of the area. A riparian zone of 5 -20 meters was provided for the stream running across/adjacent to the estates. Signages were placed at strategic location around the area to avoid any chemical spraying/ fertilising being carried out around the area. The plan was developed in consultation with the relevant authority especially the Sabah DID, Sabah Wildlife Department and also communities within the area. Continuous revision of the plan conducted annually with latest revision in 3 May 2024. It was also noted that HCV monitoring for both HCV area and RTE was performed in weekly interval.

Clause	Indicators	Comply Yes/No	Findings
	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).		
	7.12.5 Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.	YES	The HCV/environmentally sensitive areas mapped and do not diminish the rights of the local communities.
	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.	YES	A training programme for year 2024 was available at All estates, Sighted training “HCV management Plan” were conducted to workers, mandore and Estate Security for Sungai Ruku Estate on 17/8/24. Awareness training like morning briefing has also been conducted. An appropriate disciplinary measure, was instituted in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect or kill these species.
	7.12.7 The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.	YES	The management plan documented also consists of the ongoing monitoring of all environmentally sensitive areas present in the plantation such as steep slopes, swampy areas and RTE species within the plantation area. Any unwanted incidences and occurrence of RTE species in the plantation is reported and documented. Report on the occurrence of wildlife species encountered in the estates was also made available during the audit. Monitoring of HCV were conducted in weekly interval which includes monitoring for signs of open burning, illegal hunting activities, fauna sightings, signboard etc. The overall management plan on the status of HCV area and RTE species of the CU is collated, reviewed, and monitored by the sustainability team in consultation with other stakeholders, especially the Forestry and Wildlife Departments and the community.

Clause	Indicators	Comply Yes/No	Findings
	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.	YES	There has been no new land clearing done for the development of new planting. RaCP is not applicable to this site.

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

Clause	Indicators		Comply Yes/No	Findings
5.5.2 Time-bound plan A time-bound plan for certifying all its management units and/or entities, including the units where the organization has mgmt. control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall contain a current list of all estates and mills.	(a)	As a minimum, all estates and mills shall be certified within 5 years after obtaining RSPO membership. Any new acquisitions shall be certified within a 3-year timeframe. Any deviations from these maximum periods requires approval by the RSPO Secretariat.	N/A	Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company
	(b)	Progress towards this plan shall be verified and reported on in subsequent annual surveillance audits by the CB. Where the CB conducting the surveillance audit is different from the CB which first accepted the time-bound plan, the later CB shall accept the appropriateness of the time-bound plan at the moment of first involvement and shall only check continued appropriateness;	N/A	Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company
	(c)	Any revision to the time-bound plan or to the circumstances of the company shall cause the time-bound plan to be reviewed by the CB. Changes to the time-bound plan are permitted only where the organization can demonstrate to the CB that they are justified. The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or chamber of commerce (or equivalent);	N/A	Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company
	(d)	Where there are isolated lapses in implementation of a time-bound	N/A	Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company

		plan, a minor non- compliance shall be raised. Where there is evidence of fundamental failure to proceed with implementation of the plan, a major non-compliance shall be raised.		
5.5.3 Requirements for uncertified management units:	(a)	No replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.12. Any new plantings since 1st January 2010 shall comply with the RSPO New Planting Procedure (NPP). For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB;	N/A	Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company
	(b)	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8;	N/A	Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company
	(c)	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2;	N/A	Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company

	(d)	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1;	N/A	Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company
	(e)	The audit team shall assess compliance with these rules at each assessment of any of the applicable management units. Assessment of compliance with requirements 5.5.3 (a) – (d) above by the audit team based on self-declarations only by the company,	N/A	Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company
		with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:		
		• A positive assurance statement is made, based upon self-assessment (i.e. internal audit) by organization. This would require evidence of the self-assessment against each requirement;	N/A	
		• Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team.	N/A	Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company
		• Desktop study e.g. web check on relevant complaints	N/A	Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company
		• If necessary, the audit team may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements.	N/A	Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company
	(f)	For requirements 5.5.3 (a)-(d) above, the classification of critical and non-critical is as stated in the RSPO P&C.	N/A	Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company

		If a non-compliance against a critical indicator in a non-certified management unit is identified, the current certification assessment cannot proceed to a successful conclusion unless it is actively addressed. Evidence of active engagement with RSPO in resolving the non-compliance shall be available.		
	(g)	Failure to address any outstanding non-compliances within uncertified unit(s) as defined in 5.5.3 (f) above may lead to suspension of certificate of the certified unit(s), in accordance with the provisions of these Certification Systems.	N/A	Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company

5.6.6 The CB shall review whether oil palm operations have been established in areas which were previously owned by users and/or are subject to customary rights of local communities and indigenous peoples. If applicable, the CB shall consult directly with all of these parties to assess whether land transfers and/or land use agreements have been developed with their free, prior and informed consent and check compliance with the specific terms of such agreements. The CB shall have a mechanism in place to identify the interested parties and ensure a represented samples size of the interested parties are consulted in each audit. The CB shall keep track which party that has been interviewed in the previous audits to ensure proper coverage of the parties throughout the certification cycle.		No additional indicators	YES	As reported in indicator 4.4.1, the right to use the land at the CU can be demonstrated and not disputed by any party. Evidence of legal ownership of the land including history of land tenure was verified. It has been verified that Sungai Ruku Oil Palm Plantation CU had land titles for Sungai Ruku POM and Estate #CL095310348. There were four land titles that were transferred from the previous owner in 2017 to Sungai Ruku Oil Palm Plantattion Sdn Bhd. The land titles are as follows: 1. CL095310348– transfer on 23/8/96 to Sungai Ruku Oil Palm Plantation Sdn Bhd Through document checks and phone interviews with all the previous owners, the lands were sold to Sungai Ruku Oil Palm Plantation in 2017. They clarified that the conversion of their land title to the management of Sungai Ruku Oil Palm Plantation was transparent and legally complied with, with no social complications and no objection. The auditor also conducted interviews with the owner of Main road that collected TOLL from previous owner NPC Resources and Current owner for Sungai Ruku Oil Palm Plantation Sdn Bhd, and they clarified that Sungai Ruku Oil Palm Plantation Sdn Bhd took over Sungai Ruku POM in 2017 with legal, no social complications from the village and no objection during the acquisition. And The Sungai Ruku CU has been opened up since 1997, The verification on the transfer process found that the previous landowner for and under subsidiaries of Sungai Ruku Oil Palm Plantation Sdn Bhd. Verify through land title has been confirmed that Sungai Ruku Oil Palm Plantation Sdn Bhd has the right to use the land which their company legitimately owns. It was confirmed also through Interviews with Head village representatives from Surrounding Villagers fKg Jaya Baru, Kg Bukit Garam Gimah Haji Basrah confirmed that they do not have any issue on that.

ATTACHMENT 4

DETAILS OF NON-CONFORMITIES AND CORRECTIVE ACTIONS TAKEN

P & C Indicator	Specification Major/Minor	Detail Non-conformances	*Root Cause & Corrective Action* Taken by the CU	Verification Statement by Auditors
2.1.1 RAR 03 2024	Major	Requirement: 2.1.1 (C) The unit of certification complies with applicable legal requirements. Finding: Industry Code of Practice for Safe Working in A Confined Space 2010 was not implemented accordingly. Objective evidence: CoP no 11 -Health Requirements Of Persons Working In Confined Space not yet conducted as per below: • the employer shall ensure that his authorised entrant intending to work in confined space are certified physically and mentally fit determined by an occupational health doctor (OHD). • the occupational health doctor (OHD) shall issue a health fitness certificate that shall be valid for a period of two (2) years.	Root cause: The PIC did not familiar on the requirement No. 11 of Industry Code of Practice for Safe Working in A Confined Space 2010. Correction: Immediately stop the appointed AE to conduct work in the confined space and assign the tasks to qualified contractors until the AE has gone through the health fitness examination and certified by OHD. Corrective action: Review and update the existing procedure Permit To Work Procedure (Doc No. SRM-OP-032) accordingly with inclusion of requirement CoP No. 11 (refer attachment). Train the Person In Charge (PIC) on the latest updated "Permit to Work" Procedure (Doc No. SRM-OP-032), ensuring that the requirements of CoP No. 11 are included, to prevent recurrence of the issue. Sighted record of training	The root cause of this NCR is accepted. The auditor has reviewed the evidence of the letter, dated 30/8/24, confirming that the appointed contractor has ceased work in the confined space. The auditor has also reviewed the amended SOP titled "Permit to Work Procedure" (Doc No. SRM-OP-032) in CoP No. 11. Based on this review, the auditor found the evidence satisfactory and acceptable for closing the NCR. Status: Closed
2.1.3 RAR 04 2024	Minor	Requirement: 2.1.3 Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries. Finding: Legal or authorised boundaries not clearly demarcated and not visibly maintained. Objective evidence:	Root cause: The PIC did not clearly understand the RSPO requirement and serious obligation nonconformance or dispute may arise due to unclear demarcating of boundaries with adjacent estates. Correction: Install additional signages and marking the trees along the boundaries between NPC	The root cause of this NCR has been accepted, along with the proposed correction and corrective action plans. The effectiveness of both the correction and corrective action plans will be verified during the next surveillance audit Status: Open

		During the site visit, it was found that the boundaries between Sg Ruku Estate and NPC Estate were not clearly demarcated or maintained with adequate signage, particularly between the NPC Resources Line site and NPC Resources replanting areas.	estate with red paint. Corrective action: 1. Conduct boundaries inspection to ensure all the legal parameter boundary markers are clearly demarcated and visibly maintained on the ground, and erect additional signages and marking as deem necessary. 2. Establish regular inspection, at least three months once, to check, verify and maintenance of the legal parameter boundary markers to ensure it is always clearly demarcated and visibly on ground. 3. Training the workers and PIC on RSPO Standards to give familiarization on the standard	
3.6.1 RAR 01 2024	Major	Requirement: 3.6.1 (C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. Finding: The risk assessment for activities such as security inspections of the CPO dispatch, chemical stores, water treatment plant, transporter workshop store, and mill compound lighting was not documented and implemented as required. Objective evidence: •During the site visit to the CPO dispatch areas and the review of the HIRARC, it was noted that risk control measures for activities involving working at height were not documented and implemented accordingly, such as the requirement for wearing harnesses. •Emergency showers and emergency eye wash stations, which are essential for controlling emergency situations, were not available at chemical stores and water treatment plan. •During the site visit to the transporter's workshop store, it was found that the “5S system” was not implemented, and a diesel container inside the store was not labeled. •During the site visit to areas within the mill compound, such as the workshop and boiler areas, it was found that the lighting	Root cause: The PIC was mistakenly did not assess the issue during the review of the safety risk assessment to identify the hazards of the work activities and provide the most effective control methods. Correction: Correction will be taken on those findings as above objective evidence which can be easily accomplished; a) Provide safety harness for workers who work at height – CPO dispatch areas. b) Provide basic 5S training to the transporter’s workshop workers and assist them to implement good housekeeping with proper labelling. c) Replace the dim lighting bulbs with above 10 watt LED type daylight bulb – store, workshop and boiler areas. Corrective action: Re-evaluate existing HIRARC and	The root cause of this NCR is accepted. The auditor has verified that the HIRARC was revised and updated on 4/9/24. Additionally, the auditor reviewed evidence of training conducted on 11/9/24, as well as photos showing the replacement of the lighting bulb and the updated Safety Plan. Based on this evidence, the auditor concluded that it is sufficient to close the NCR. Status: Closed

		system was inadequate, with dim lighting being used in these areas.	reconduct the safety risk assessment for all the work activities with establishment of appropriate accomplishment plan to identify any unidentified hazards and implement effective mitigation plans / control measures with proper documented as defined in Risk and Opportunity Management Procedure, Document No: SRM-OP-016, para 8.9.	
3.8.5 MZK 01 2024	Major	Requirement: 3.8.5 The site shall have written procedures and/or work instructions to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: •Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. •Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). •Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the organisation's procedures for the implementation of this standard. •The site shall have documented procedures for receiving and processing certified and non-certified FFBs. Finding: Sungai Ruku POM does not have Complete and up to date written procedures that demonstrate compliance with the supply chain model requirements (including training records). Objective evidence: The Sungai Ruku POM SOP namely 'Product Identification and Traceability Procedure' Doc No: SRM-OP-006 dated 29/5/24 does not demonstrate compliance with the supply chain model requirements such as: - Detailing the Model of SCCS - Overproduction - Detailing Person in Charge responsibility	Root cause: The PIC for RSPO Supply chain was unfamiliar with the requirement RSPO Supply Chain Standard during the establishment of the supply chain procedure, 'Product Identification and Traceability Procedure' Doc No: SRM-OP-006. Resulted not all requirement by RSPO SCCS are available inside the SOP. Correction: Review and update the Product Identification and Traceability Procedure' Doc No: SRM-OP-006 accordingly (refer attachment). Corrective action: Continuous Monitoring and give the RSPO Supply Chain Training for PIC mill for knowledge and their understanding of Standard	The root cause of this NCR is accepted, The auditor has also reviewed the amended SOP, titled "Product Identification and Traceability Procedure" (Doc No: SRM-OP-006), and has examined the evidence of training provided to the Person in Charge (PIC). The auditor found this evidence to be satisfactory and acceptable for closing the NCR. Status: Closed

6.2.4 DA 01 2024	Major	Requirement: 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. Finding: The unit of certification did not provide adequate housing, medical, educational, and welfare amenities according to national standards or above: Objective evidence: 1. Worker Housing Conditions: The housing conditions were deemed unsafe. The fencing, made of zinc, was intended to protect against stray dogs but created a hazard for children. The roofing was damaged due to rain, leading to leaks, and the housing had not been painted since its establishment, which does not meet acceptable standards for maintenance and safety. 2. Transport Charges for Children: Workers' children incur a transportation charge of RM80 per head to attend school, while the company provides only a RM25 per head subsidy. To ensure that transportation is effectively covered and to meet the standard of free transport for employees' children. 3. Housing Allowance: There is no provision of housing allowance for workers who reside outside the company-provided housing (in their own homes) due to the company housing being fully occupied. This lack of housing allowance intensifies the financial burden on workers who are unable to access company-provided accommodations. 4. Basic amenities, such as starter kits, bedding and bed frames, ceiling fans, and secure lockers for storing personal belongings, were not provided. The absence of these provisions can adversely impact the well-being and comfort of workers, leading to non-compliance with ILO standards regarding fair and humane working conditions. 5. Medical Visits: The last recorded visit by the VMO	Root cause: Finding 1: Insufficient budget was provided for the housing maintenance due to financial restriction. Finding 2: The management unfamiliar on the DLW standards for the workers' living wages which should include provide sufficient transport allowance for the workers' children to attend school. Finding 3: The management unfamiliar with the requirement on the housing allowance supposedly to be provided for the workers who reside outside the company. Finding 4: Existing company accommodation policy does not clearly specify the need of providing basic amenities to workers due to management unfamiliar with the ILO Standards for the workers housing. Finding 5: Existing panel doctor does not provide VMO visit service and management unfamiliar with the requirement by standards that require VMO constantly visit the clinic. Correction: Conduct employees' housing inspection using recent established Maintenance Routine Inspection Checklist (SRM-OP-028-04B) to identify those items needed to be rectified immediately. Revise the transport subsidy to RM80.00 per head in the following month for the workers' children to attend school. Corrective action: Finding 1: Based on the above housing inspection outcomes to establish a short and long term workers' housing rectification and restoration plan in accordance to Employees' Minimum Standards of Housing, Accommodations and Amenities	The root cause of this NCR has been accepted. The auditor has reviewed the Workers Housing Rectification and Restoration Plan, with the latest check conducted in September 2024. Additionally, the auditor has examined the Maintenance Routine Inspection Checklist, which was last reviewed in September 2024. The auditor also confirmed the letter outlining the transportation allowance paid to workers starting in September. Furthermore, the auditor reviewed the letter confirming that management is providing housing allowances to employees residing outside the mill, the auditor also has examined the appointment letter for the VMO, dated September 2024. Lastly, Auditor also verify the evidence of Various Training given to the all PIC and Staff on ILO Standard, RSPO Standard, DLW and Law of Housing on November 2024 and found that this evidence is acceptable to close this NCR. Status: Closed

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<td>occurred on 27/03/2021. By the time of the current audit, there was no evidence of any subsequent VMO visits, raising concerns about the continuity and adequacy of medical oversight and care provided to estate clinic.</td>
<td>(Accommodation and Centralized Accommodation) Regulations 2020.
Finding 2: Regularly review to ensure the transport subsidy for the workers' children to attend school are provided in accordance to the latest transportation charge.
Finding 3: Provide the housing allowance for the workers residing outside the company with the Housing amount that derived from the latest RSPO Prevailing Wage Calculation.
Finding 4: Included in above Finding 1 Corrective action.
Finding 5: Engage with a medical practitioner who can provide site clinic visit services which include supervising the operations and management of the clinic and also provide medical treatment for the employees and their families.
Training the management and PIC on ILO Standards requirements, Decent Living Wage, Minimum Housing Act, and RSPO P&C to give familiarization on the standard with latest training has been given in November 2024 (Refer Attachment)</td>
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<td>7.8.1
RAR 02 2024</td>
<td>Minor</td>
<td>Requirement:
7.8.1b Workers have adequate access to clean water.

Finding:
The POM operates its own water treatment plant, which supplies water for domestic use. However, the results of microbiological water samples and water analysis did not comply with the drinking water quality standards

Objective evidence:
There was a non-compliance with the total coliform results for the year 2023, as shown below:
<table>
<tr><th>Parameter</th><th>Drinking water quality standard</th><th>results</th></tr>
<tr><td>Total coliform</td><td>Absent</td><td>71</td></tr>
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<td>Root cause:
The mill have a procedure Water Management and Planning Procedure (SRM-OP-023) that defined the quality of water , but its mainly for water usage for Mill operation, and the Procedure also not clearly defined the handling of drinking water quality nonconformity in the Water Management and Planning Procedure (SRM-OP-023).

Correction:
Immediately inform all the employees and their families to prepare the drinking water that supply from mill by boiling the water at least one minute.</td>
<td>The root cause of this NCR has been accepted, along with the proposed correction and corrective action plans. The effectiveness of both the correction and corrective action plans will be verified during the next surveillance audit.

Status: Open</td>
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		The CU needs to establish a procedure to ensure that all non-compliant parameters are followed up and corrective actions are implemented	Corrective action: Review and update the above mentioned procedure accordingly with inclusion of handling drinking water quality nonconformity. (refer attachment).	

ATTACHMENT 5 – Timebound Plan
To provide the latest template as endorsed by RSPO

TIME BOUND PLAN
Not applicable. Sungai Ruku Plantation Sdn Bhd only have POM and 40 ha Estate only, there is no other plantation related to the company

ATTACHMENT 6 – Stakeholder listing (Stage 2/Recertification only)

SUNGAI RUKU OIL PALM PLANTATION SDN BHD
DETAILS OF STAKEHOLDER LIST 2024

A) COSTUMER					
NO.	**NAME OF STAKEHOLDER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
1	IOI EDIBLE OILS SDN BHD (IOI) - CPO, PK, PKS, EFB, SEFB	IOI REFINERY SABAH KM 12, BATU SAPI, SUNGAI MOWTAS SANDAKAN SABAH	089-616733	MR.CHONG	EXECUTIVE
2	LAHAD DATU EDIBLE OILS SDN BHD (LDEO) - CPO, PK, PKS, SEFB	LAHAD DATU EDIBLE OILS SDN BHD LOT 11200163, OFF NEW WHARF ROAD LAHAD DATU ,SABAH	089-883245/4064/2222	PN. SALINA	EXECUTIVE
3	SANDAKAN EDIBLE OIL SDN BHD (SEO) - CPO, PK, PKS, SEFB	SANDAKAN EDIBLE OILS SDN BHD KM 8, JALAN BATU SAPI, KARAMUNTING, 90729 SANDAKAN , SABAH	089-611011/2/3	PN. WENDY	EXECUTIVE
4	GENTING MUSIMMAS REFINERY SDN BHD (GMRSB) - CPO, PK, PKS, SEFB	GENTING MUSIMMAS REFINERY SDN BHD LOT 13B, POIC PHASE 1, MILE 3 1/2 JALAN KASTAM BARU, 91110 LAHAD DATU, SABAH	089-886266	EN.AZARUL	EXECUTIVE
5	MEWAH DATU SDN BHD (MEWAH) - CPO, PK, PKS, SEFB	POIC LAHAD DATU, PHASE 1, LOT 3A, MILES 3 1/2 JLN KASTAM BARU,OFF JLN MINYAK, 91110 LAHAD DATU ,SABAH	089-863521/522/523	EN.RUDUY	EXECUTIVE
6	KWANTAS OIL SDN BHD - CPO, PK	REFINERY DIVISON /KERNAL CRUSHING DIV (EDIBLE OIL COMPLEX). P.O.BOX 61118, 91120 LAHAD DATU, SABAH, MALAYSIA	089-887362/089-882399	MR. BAYRON	EXECUTIVE
7	KUNAK REFINERY SDN BHD - CPO, PK, PKS, EFB, SEFB	SLDB HEAD OFFICE, JALAN KELAPA SAWIT,OFF KM 4, JALAN TUARAN, 88300 KOTA KINABALU SABAH	088-235811 / 011-19050727	JAMILAH / AMIRUDDIN	EXECUTIVE
8	KLK PREMIER OIL REFINERY - PKS, SEFB	MDLD 5897, LOT B5, JALAN KASTAM BARU, SABAH	089-882177		
9	CASH HORSE - SEFB, EFB	KM 63, JALAN LAHAD DATU-SANDAKAN SUNGAI SEGALIUD 90000 SANDAKAN, SABAH	011-19049894	PN. ROSMAH	KERANI
10	VICTORIA ACRE SDN BHD - PKS	LOT 13A, PHASE 2, POIC, JALAN TENGAH NIPAH LAHAD DATU, SABAH	017-9537362	PN. NORSEILINA	ADMIN
11	TSH-WILMAR (BF) SDN BHD - SEFB	KM1 JALAN KAMPUNG KUNAK JAYA, 91207 KUNAK, SABAH	089-853601		
B) VENDOR/ FFB SUPPLIERS					
		FFB DAELER			
NO.	**NAME OF FFB SUPPLIER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
12	BUDAYA POTENSI SDN BHD (MALIAU)	NT 093069357 KG MALIAU, PINANGAH KINABATANGAN SABAH	089-463330	MS. NICCOL ANG	
13	BORNEO GLOW SDN BHD	CL 055027604 BATU 8 JALAN SIKUATI KUDAT SABAH	089-229973 / 0109335472	MR . AH KEI	
14	COC SAWIT SDN BHD	CL 29926 LONGKON KUDAT SABAH	014-2709301 / 013-5447785	MR. TEW KIAN HUI &	
15	DUTA ERAMAS SDN BHD	L 075321238 BATU 13, JALAN LABUK SANDAKAN SABAH	012-2966002 / 011- 31437756	MR. VANICE CHIN / CIK NADIA	
16	EVER-YIELD S/B(SUNGAI RUKU)BATU 16	EVER YIELD SDN BHD NT 073020550 BATU 16 JALAN GUM GUM, OFF JALAN LABUK SANDAKAN SABAH	012-8821683 / 011-59551466	MR. ALEX / SAFIKA	
17	EVER-YIELD S/B(SUNGAI RUKU)BATU 12	CL 076290116, KM 6.5 JLN RANCANGAN SG MANILA OFF JALAN LABUK 90000 SANDAKAN SABAH	013-8885324 / 011-31468936	MR. BAHARUN / AZLIANA	
18	FELCRA JAYA TELUPID SDN BHD	NT 083226055 BELURAN LABUK/SUGUT 90100 LABUK/SUGUT SABAH	013-8885324 / 012-8143821	MR. CHAN WAI FOONG	
19	KOP. PENANAM SAWIT MAMPAN DAERAH KBTGN S/B	NT 093147203, KAMPUNG TANJUNG BULAT, SINAR JAYA BUKIT GARAM 90200 KINABATANGAN SABAH	014-6528804 /013-8903734	EN. IRSYAM BIN IRWAN	
20	KORPORASI PEMBANGUNAN DESA	PT 92080685 KM 7, JALAN TELUPID TONGOD 89320 TONGOD SABAH	089-562941 / 011-12085228	EN. AMATING / ASNIZAH ABDUL SANI	

21	KOPERASI BORNEO BERJAYA BERHAD (BAGAHAK)	NT 113034594 BEGAHAK 91100 LAHAD DATU SABAH	017-8958846 / 017-7200373	MOHD FAIZUL & SHIMA (KERANI)	
22	PERTUBUHAN PELADANG KAWASAN KOTA KINABATANGAN	PER.PEL.KAW.KOTA KINABATANGAN BATU 6, KG. BERJAYA 2, JALAN BUKIT GARAM/SANDAKAN 90200 KINABATANGAN SABAH	013-9456116 / 089-561961	HABIB AL MALIK	
23	SRI ISTISAFA SDN BHD (WONOD)	SRI ISTISAFA SDN BHD NT 083019498 KM 8, JALAN TELUPID RANAU KG WONOD TELUPID LABUK/ SUGUT SABAH	089-229973 / 0109335472	MR . AH KEI	
24	SRI ISTISAFA SDN BHD (KIABAU)	CL 085327028, KG BUIS JALAN KIABAU, JALAN SANDAKAN TELUPID, TELUPID 90000 LABUK/SUGUT SABAH	089-229973 / 0109335472	MR . AH KEI	
25	SRI ISTISAFA SDN BHD (ENTILIBON)	SRI ISTISAFA SDN BHD NT 093070930, LOT 11 JALAN TONGOD KG ENTILIBON, TONGOD KINABATANGAN SABAH	089-229973 / 0109335472	MR . AH KEI	
26	MEWAH HASILBAYU SDN BHD	CL 075346897, MILE 34, SUNGAI LAMANG SANDAKAN SABAH	016-805633981 / 019-9580881	MR. LEE HON LUN	
27	STW SAWIT SDN BHD	NT 073052561 SG. MANILA SANDAKAN SABAH	016-81319382	NURUL HASLINDA MALISI	
28	SUNGAI RUKU OIL PALM PLANTATION SDN BHD (SUKAU C.C)	SUNGAI RUKU KM 17, JALAN SUKAU KM17, JALAN SUKAU SANDAKAN SABAH	014-6792632	MR. BAHARUN / SANIRAH / SARMILAH	
29	SUNGAI RUKU OIL PALM PLANTATION SDN BHD (TUNGKU)	NT 113004827, KM 69, JALAN FRLDA, KG. TUNGKU LAHAD DATU SABAH	014-6792637	MASNAH / TAZMA	
30	SUNGAI RUKU OIL PALM PLANTATION SDN BHD (JEROCO)	SUNGAI RUKU OIL PALM PLANTATION SDN BHD CL 115342213, JALAN JEROCO LAHAD DATU SABAH	016-3402561 / 011-26330036	MR. MATTHEW / NUR SYAKILAH	
31	SUNGAI RUKU OIL PALM PLANTATION SDN BHD (BATU 19 LD)	CL 115397674, BATU 19, JLN LAHAD DATU SANDAKAN, LAHAD DATU 91100 LAHAD DATU SABAH	011-12645131 / 012-8821683	MR.MATTHEW / NOORSHAFRINA / FRITZI	
32	SAWIT MEGAH SDN BHD	CL 105494808, APAS BALUNG TAWAU SABAH	010-9534617 / 089-768836 / 013-3068835	MS. NICCOL ANG / NORAMALIENA	
33	SETUJU HARAPAN SDN BHD	SG, GUM-GUM, MILE 16, LABUK ROAD, HELD UNDER INDIVIDUAL TITLE NO. R\NT 073009917 SANDAKAN SABAH	017-3375963 / 019-8083618	MS. HANADILAH MIKIL / SHERHA	
34	SUKAU PALM OIL MILL SDN BHD	SUKAU PALM OIL MILL SDN BHD, CL 075395676 SUKAU KINABATANGAN SABAH	016-8267363	AIDAH (KERANI)	
35	SEGAMA MAJU SAWIT SDN BHD	ULU SEGAMA, KG. LITUK PULAU, LAHAD DATU, SABAH 91100 LAHAD DATU	012-8370803 / 0111-0151992	MARKOS HARASIM	MANAGING DIRECTOR
SMALL ESTATE					
NO.	**NAME OF FFB SUPPLIER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
36	BORHILL DEVELOPMENT SDN BHD	BORHILL DEVELOPMENT SDN BHD MUKIM PULAU TIMBANG SANDAKAN SABAH	014-9529266	EN. KIROL RIMAU	
37	COMMERCIAL ONE SDN BHD	COMMERCIAL ONE SDN BHD SUPU DIVISION MUKIM SG SUPU DAERAH KINABATANGAN SABAH	089-671520 / 089-673533	MADAM CHUNG	
38	EMSON SDN BHD	CL 115338522, CL 115335521 LAHAD DATU 91100 LAHAD DATU SABAH	013-8851959	ALBERT POON	
39	ELITE TRADING (SABAH) SDN BHD	ELITE TRADING (SABAH) SDN BHD CL 095328073, CL 095328037 SG. MENANGGOL KINABATANGAN SABAH	019-5830789	EN. JIKI ASCUNG	
40	JIA PLANTATION SDN BHD @ AAP PLANTATION SDN BHD	JIA PLANTATION SDN BHD CL095311121, CL095311130, CL095311149 KINABATANGAN SABAH	017-3347304	STEVEN DUNDANG	
41	GOLDEN VISION LAND SDN BHD	GOLDEN VISION LAND SDN BHD CL 095327496 PIN SUPU KINABATANGAN SABAH	013-8881590	EN. ANTO SADA	
42	LEGACY PLANTATION SDN BHD	LEGACY PLANTATION SDN BHD CL 095316466 KINABATANGAN SABAH	019-8281338	MR. WONG MOON WAH	
43	LADANG ARMAH SDN BHD	CL 095317016 90000 KINABATANGAN SABAH	013-8988986	MR. LOY KEK SUI	RAMLEE SALIM & TAHUR JAFAR 011-25333330 /
44	LIMABAHAU SDN BHD	CL 095310375 BATU 45, JLN SANDAKAN LAHAD DATU KINABATANGAN SABAH	019-8318983	BASRI BIN JAFARI	
45	MALAKIN BERSAUDARA SDN BHD	MALAKIN BERSAUDARA SDN BHD CL 095310491, SEGALIUD LOKAN 90009 KINABATANGAN SABAH	019-5404075 / 089-201404/03	ANDI MOHD IRFAN BIN ABD ASIS	
46	MALBUMI ESTATE SDN BHD	MALBUMI ESTATE SDN BHD CL 095322857 KINABATANGAN SABAH	019-8235468		
47	MALBUMI DEVELOPMENT SDN BHD	CL 095321403, MUKIM SUNGAI KINABATANGAN 90000 KINABATANGAN SABAH	019-8235468		

48	SRI SINGA ESTATE SDN BHD	BT 50 SANDAKAN LAHAD DATU HIGWAY, SEGALIUD LOKAN, CL 095316117 90711 KINABATANGAN SABAH	013-8988986	MR. LOY KEK SUI	

49	SRI TAMBUNAN SDN BHD	CL 095316126, BT 50, JLN SANDAKAN LAHAD DATU SEGALIUD LOKAN KINABATANGAN SABAH	013-8988986	MR. LOY KEK SUI	
50	SUNNITE TIMUR SDN BHD	CL 095326300 PIN SUPU KINABATANGAN SABAH	017-8369728	EN. ABDUL RAHMAN BEGU	
51	SOLIANAK SDN BHD	CL 095310688, DAERAH KINABATANGAN, BATU 46, JALAN LAHAD DATU SANDAKAN KINABATANGAN SABAH	089-238911 / 010-3278178	EN. EDGAR EDURAF / LEAN KEE BEE	
52	S.J PLANTATION SDN BHD	S.J PLANTATION SDN BHD CL 085319213 BATU 65, JALAN LABUK 90009 LABUK / SUGUT SABAH	013-8801867	TAN KIAN HOCK / YAP LIAN JOO	
53	UNIFIED COMMERCE SDN BHD	UNIFIED COMMERCE SDN BHD PL 076290545, 290527, 220525, 220543, 220561, 075368053, 368062, MK SG.SEGALIUD SANDAKAN SABAH	014-8576938	MR. WANG CHOW THUNG	
54	XINTAI ENTERPRISE SDN BHD	XINTAI ENTERPRISE SDN BHD CL 095326739 PIN SUPU KINABATANGAN SABAH	012-3944908 / 033-1802623 / 0331812623	MS. SUSAI MARY	
LARGE ESTATE / PLANTATION					
NO.	**NAME OF FFB SUPPLIER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
55	AGRISA TRADING SDN BHD	AGRISA TRADING SDN BHD CL 095316457,16448 & 17650 SEGALIUD LOKAN KINABATANGAN SABAH	0198308252 / 089-623199	EN. ALI	
56	ARUS SAWIT SDN BHD	ARUS SAWIT SDN BHD BONGAYA FOREST RESERVE LOT 3, BELURAN 90000 LABUK/ SUGUT SABAH	017-8338882 / 089233111	NURRIMA / MARIA	
57	ALLOK SDN BHD	CL 075211951, PL 076290456, PL 07622250, CL 075359778 BT 24 JLN LABUK SANDAKAN SABAH	013-8810779 / 013-8817292	MR. RENE	
58	ATLANTIC PLANTATION SDN BHD	ATLANTIC PLANTATION SDN BHD CL 095324833, KOYAH CL 095321985, KINABATANGAN SABAH	019-8008668 / 089-888029 / 011-51221632 / 013-4013644	FAIMI BIN IBRAHIM	
59	BORHILL ESTATE SDN BHD	CL 075382446,83578,83587,89440,075435059,89413,89422,89431,89440,9245692465, & 075 SEPAGAYA SANDAKAN SABAH	014-9529266	EN.HERMAN BANDU	
60	FUN LAND LEISURE SDN BHD	FUN LAND LEISURE SDN BHD CL 095311265, MUKIM KINABATANGAN SABAH	012-3201828	MR LIM	
61	HCL PLANTATION SDN BHD	HCL PLANTATION SDN BHD MUKIM PULAU TIMBANG SANDAKAN SABAH	014-8605967	EN. KIROL RIMAU	
62	KABABASAU SDN BHD	LADANG KABABASAU SDN BHD NT073040534543,552,561,570,589,598,605 614,623,632,641,650,669,678 90000 SANDAKAN SABAH	019-8633601	EN.SALMAN ALIMUDDIN	
63	KEMABONG SDN BHD	LADANG SRI MANIS CL 095317025, 132,141,150,258,276,294,301,632 SEGALIUD KINABATANGAN SABAH	089-771475 / 013-8152678	MS. JOSEPHINE	
64	LADANG KINABATANGAN SDN BHD	LADANG KINABATANGAN CL 095311274 BATU 41 ½ JALAN LAHAD DATU SANDAKAN KINABATANGAN SABAH	012-3201828	MR LIM / ROSNI	
65	LADANG SRI HARAPAN (SABAH) SDN BHD	MUKIM LABUK/ SUGUT SABAH	010-9570546		
66	MAGNA JADI SDN BHD	MAGNA JADI SDN BHD LAHAD DATU SABAH	013-8508226	HERMAN / MANSUR	
67	METRO INTERSTATE SDN BHD	METRO INTERSTATE SDN BHD CL 085313882, 085310096, BATU 74, MUKIM JALAN LABUK, LABUK/ SUGUT SABAH	011-31943650	RONY BIN SIONG	
68	NGAN YIN FOOD INDUSTRIES S/B	CL075381832,841,850,878,896,903,075326117,356026,339463,353561,353570, BT 34 JLN LABUK SDK SANDAKANSABAH	019-5891875 / 016-4158448	EN. JIKI ASCUNG	
69	SRI SATUAN SDN BHD	SRI SATUAN SDN BHD CL 07542561, MUKIM SAPAGAYA SANDAKAN SABAH	014-9635645	EN. YUNJI YUNGAT	
70	TONG SANG PLANTATION	TONG SANG PLANTATION SDN BHD MUKIM SEKONG KINABATANGAN SABAH	019-8281338 / 089-220043	MR.WONG / MDM CHUNG	
71	TEKAD MAJU SDN BHD	LADANG HONG MAU CL 095311685 MUKIM SEGALIUD LOKAN 90000 KINABATANGAN SABAH	016-7102503 / 04	MR. LIM LIANG HUT / MS. SONNIE PLATE	
72	VICREST SDN BHD	VICREST SD BHD MUKIM SAPAGAYA LOKAN KINABATANGAN SABAH	089-229954	EN.HERMAN BANDU	

SMALL HOLDER					
NO.	**NAME OF FFB SUPPLIER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
73	ABDUL RAHIM BIN LABADU	CL095337321 (2.9300H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	019-5378997	AHMAD BIN MADE	
74	AISHAH BINTI KADIR	CL095339585 SEGALIUD LOKAN (3.1970H)MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	012-9567511	NOOR ANIZAH BINTI NURUNG	
75	AMIR SAH BIN SAMSUDIN	LOT LA2007090547 SG.ROTAN (6.07H), MUKIM KINABATANGAN, DAERAH SANDAKAN, NEGERI SABAH	011-31669466	ASMAWATI BINTI SULAIMAN	
76	AWANG BIN ADTONG	LOT LAB2091769 JAYA BARU (3.07H), MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	013-8595315 / 019-8712138	NORHANA BINTI AWANG	
77	ASILAH BINTI RUSTANG	LOT LA-22090628 KG. JAYA BARU (2.2257H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	014-8516556 / 011-19045128	MOHD AZRI BIN RUSTANG	
78	ABDUL HARIS BIN MUIN	LOT LA2011093174 KOYAH A (6.3440H) MUKIM PARIS, DAERAH KINABATANGAN, NEGERI SABAH	010-8266577	NUR AZWAN ABD HARIS	
79	ASIPAH BINTI BENNU	LOT PT200091303 JAYA BARU (4.0460H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	014-6771269	BENNU ALI	
80	ASMAT BIN ALI	NT 093149574 SEGALIUD LOKAN (3.2400H), LOT PT2013091831 JAYA BARU (6.0690H)MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	010-9306127	NURAIDAH BINTI NASRI	
81	ALI USIN BIN ARSAD @ ABDUL RAHAT	LOT LA2000096538 JAYA BARU (3.0345H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	010-5128982	MOHD ARSAD BIN ALI USIN	
82	ARZURA BINTI MOHAMAD ARSAD	LOT LA 2017090086 SINAR JAYA (1.82H) , MUKIM BUKIT GARAM,DAERAH KINABATANGAN NEGERI SABAH	011-51695508 / 013-8844179	NURRINA BINTI MOHAMAD ARSAD	
83	ANITA BINTI SAPARI	NT093138633 SENTOSA JAYA (6.8400H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	014-8673915	HANAFIAH ABD SANI	
84	ANDI MASNAH BINTI ANDI AMADIAN	LOT LA200309467 JAYA BARU (3.3500H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	011-16117966 - 019-8506455	ANDI MOHAMMAD IQMAL BIN ANDI RAMLAN	
85	ABDUL WAHAB BIN ODEH	CL095341530 KOYAH A (5.8700H) MUKIM PARIS, DAERAH KINABATANGAN, NEGERI SABAH	010-9698284		
86	ADMAN BIN ASLI	NT093137958 SENTOSA JAYA 9 1.4840H), MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	014-8614306 / 0147041123	ZAIDAH BINTI MOHAMAD	
87	AHMADE BIN ZUNAINAH	NT 093137725 SENTOSA JAYA (6.0700H) MUKIM BATU PUTEH, DAERAH KINABATANGAN NEGERI SABAH	019-5856373 / 012-8385817	SITI AMINAH BINTI AMIL	
88	AAMIR HAMJA @ AMIR JAHIR @ ZAHIR	NT093137716 SENTOSA JAYA (5.6500H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	0111-6083359		
89	ADNAN BIN AHMAD	LOT LA 2010090124 SRI MANIS (3.0340H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	016-8315329 / 016-8109714	ADNAN BIN AHMAD	
90	ARIAH WATI BINTI AHDAH	LOT PT2006092099 (6.0690H) MUKIM BATU PUTEH, DAERAH KINABATANGAN, NEGERI SABAH	0111-5129291 / 019-8806897	JOHARY BIN ABDULKADIR	
91	ABDUL SYOLLEH BIN SAMSUDDIN	LOT LA2019090098 JAYA BARU (6.0690H), MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	010-8811778 / 013-8914760	SAMSUDDIN ALI	
92	ABDUL RAHMAN BIN DULLAH	LOT LA97093095 KEMBARA JAYA (6.0690H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	0111-6479177	HERNI MOHD JAIN	
93	BUDAYA POTENSI SDN BHD / SUNGAI RUKU OIL PALM PLANTATION SDN BHD	CL0905310348 (40.0500H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	014 -6792630	BUDIRMAN ABU	CONTRACTOR
94	BUNGAWATI BINTI ABD LATIF	LOT LA2015091112 SUBAK (4.0000H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	0111-8596756 / 019-5827650	ABDUL LATIF	
95	BENNU BIN ALI	LOT PT 95092164 (3.0360H), LOT PT 2015090479 SRI MANIS(9.7100H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	013-7950857	HASNAH BINTI BENNU	
96	BUANDA BINTI DATU TAMBUYONG	LOT PT99095745 SG.ROTAN (6.00H), NT093147230 SINAR JAYA (3.62H), MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	019-5340505 / 011-12441348	ATMAN BADARI	
97	CHAN YAU KEONG	LOT LA2005093943 LOKAN (6.0690H), MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	013-2669001 / 013-8642207		
98	CHUNG YUK PIN	LOT LA2003091346 SRI MANIS (1.6200H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	010-2643359 / 014-5409869	JAIALI BIN YUSUF	
99	DAWANG BIN AMRIN	LOT LA83090903 JAYA BARU 9 3.0950H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI S	014-8505261		
100	DARNA BINTI FUDDIN	LOT PT205090116 SG.USO (6.0690H) MUKIM KINABATANGAN, LOT PT 90090855 NUSA JAYA (1.2100H) MUKIM BUKIT GARAM,DAERAH KINABATANGAN, NEGERI SABAH	019-4904963	FUDDIN	
101	DARMAWATI BINTI SULTA	LOT LA2010091755 LABAONG (6.0690H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	014-9290560 / 010-4421089	ANWAR MHD NAWIRE	

102	EDYSHARIL BIN ROSLAN	NT093138606 (5.1400H) MUKIM KINABATANGAN,DAERAH KINABATANGAN, NEGERI SABAH	017-6178797	EDY	
103	ERZIA WIDYYA BINTI NASARUDDIN	LOT PT 2016090473 KAWASAN LAMAG (5.5000H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	011-3310631 / 013-1676564	FAISAL BIN ABD LATIEF	
104	FASTRACK PLANTATION SDN BHD	NT093108108 SG.PIN (8.4900H), NT093119218 (8.4000H),NT093119227(8.4900H),NT093119236 SEGALIUD LOKAN (8.4800H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	019-8338173	MR. YCLAM	
105	FAZIDAHANIM BINTI AHDAH	NT093138820 SENTOSA JAYA (5.8900H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	019-8806897 / 011-15129291		
106	FONG KING FUN	NT073031973(3.6040H),NT073032130(3.7270H),NT073032078(3.7470H),NT073032103 MILE 17(3.7210H) MUKIM SANDAKAN,DAERAH SANDAKAN,NEGERI SABAH	089-210079 / 019-8607488	MR. RENE	
107	FREDOLIXE BIN DALUSIM	LOT PT2000090647 KGTG.BULAT (6.0690H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	016-8295760 / 010-8852553	STELLA ROGER	
108	HALIMAH BT SADURA	CL095341727 JAYA BARU (3.0350H) MUKIM SUKAU, DAERAH KINABATANGAN,NRGREI SABAH	016-3418827		
109	HAKIM BIN MAS	LOT LA96090812 JAYA BARU (2.8320H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	011-16047353	HASMIN	
110	HAMMADE BIN NENGA	LOT LA200009310 JAYA BARU (3.0340H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	011-12672728	SHAMSUDDIN BIN HAMMADE	
111	HASMA BINTI ABD LATIF	LA2013091132 SENTOSA JAYA MONEX (3.0345H), MUKIM BATU UTEH, DAERAH KINABATANGAN, NEGERI SABAH	019-444683	SYAMSUDDIN FUDDIN	
112	HASANUDDIN BIN NURDIN	LOT PT2007091175(6.0690H) MUKIM BUKIT GARAM, LOT PT2019090313 KOYAH A (5.6640H) MUKIM PARIS, DAERAH KINABATANGAN, NEGERI SABAH	019-8396317	HARTINI DOLLAH	
113	HAMZAH BINTI AMMA	LOT PT2015090480 (4.8600H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	016-5113580 / 016-5435810	HASNAH BINTI BENNU	
114	IBRAHIM BIN UJUB	LOT PT 2021090032 SG ROTAN (6.0690H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	014-5739129 / 013-8655664	RIDZUAN BIN IBRAHIM	
115	IMARE BT BENNU	LOT PT2000091596 SG.PIN (4.0460H), LOT LA2017090616 SABANGAN (6.069H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	013-8703727	RASIMA	
116	IDRIS BIN TILI	CL095331767 JAYA BARU (6.000H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	013-9007075		
117	IDRIS BIN SIDA	LOT PT2014091237 SG ROTAN (2.0230H), LOT PT2006091330 SUBAK (6.0690H) MUKIM KINABATANGAN, LOT PT2014091039 (4.0460H) MUKIM SUKAU, DAERAH KINABATANGAN NEGERI SABAH	013-5428800 / 013-8665066	HALIZAH BITI MOHD ABBAS	
118	JIMIT BINTI KUDUMI @ GUDUMI	LOT LA2015090295 SABANGAN(6.00H), LOT PT2018090650 MUHIBBAH(2.13H), LOT PT2019090025 S	013-8986800	JOEN OLIVIA HENRY	
119	JUMASIA BINTI DUMANG	LOT PT54092202 KG JAYA BARU (6.0700H) MUKIM BUKIT GARAM, DAERAH JKINABATANGAN NEGERI SABAH	014-7023208 / 0112-3655573	DUMANG LANGU	
120	JUNNY @ KARUAK BIN ABDULLAH	LOT LA2006090607 SINAR JAYA (6.0700H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	019-5816166 / 014-7211646	AMIRUL BIN JUNNY	
121	JASMAWATI BINTI JOHANIS	CL095341718 SEGALIUD-LOKAN (2.7070H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	013-5562695 / 014-8561819	SARIPUDDIN BIN LABUNDU	
122	JURAINI BINTI KADIR	LOT PT84090884 (6.0700H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	010-2630887 / 013-4459327	SAMSUDIN ALI	
123	KAMSIAH BINTI HAMMADE	LOT LA2004093569 (6.0700H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	079-8811669	NEN BIN BULAT	
124	KAMARIAH BINTI DARIS	LOT LA2011090068 SUBAK (4.0460H) MUKIM SUKAU, DAERAH KINABATANGAN,NEGERI SABAH	019-8811669 / 016-8001404	NEN BIN BULAT	
125	KIMAH BINTI MAAMUD @ RIMAH BINTI MAHMUD	LOT LA2016090042 TG PANJANG (6.0690H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	013-8867531 / 014-8523221	UPETANG NAWI	
126	KAMSAH BIN SALAIMAN	NT093102026 (3.1970H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	011-64838677 / 011-64838676	ROHAYAH KABIRON	
127	KAMARUL BIN ANUAR	LOT PT2011090939 JAYA BARU (6.00H), MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	010-5638723	NORDIAH BINTI UNTANG	
128	LIM FUNG CHUNG	CL095314926 SEGALIUD LOKAN (16.17H), MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	016-8141883 / 017-8193343	LIM YIT SIN NICHOLAS	
129	MUHD YUSUF BIN HASANUDDIN	LOT LA2010090833 SG.LOKAN (6.0690H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	013-5545608 / 019-7893188	FAZILAH BINTI MAD LAMIN	
130	MANGGISI BINTI HAMMADE	LOT LA2004093741 SUBAK (6.0700H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	013-8352728	AHMAD ASYRAAF SYAH BIN ARDI	
131	MOHAMMAD SARAMU BIN ADAMU	LOT PT 2003092002 (7.8300H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	016-5828217	MOHD KHAIRUL IZWAN	
132	MANSUR BIN DULLAH	CL0905337312 SEGALIUD LOKAN (2.6990H) MUKIM KINABATANGAN,LOT PT 97093133 KEMBARA JAYA (6.0690H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	014-8865692		

133	MOHD TA'ZIM BIN NAYAD	NT093101789 LAHAD DATU SANDAKAN (3.0110H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	014-8721952		
134	MARETES BINTI TOLENTINO	LOT LA2012090260 PRKAN KINABATANGAN (4.0460H), MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	011-12691397	MUAZZAM BIN MOHIDIN	
135	MOHAMAD ALI BIN IBRAHIM	LOT PT 2012092166 JAYA BARU (2.7600H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	014-3731239	JUMIATI BINTI SULTA	
136	MOHD AZRUL BIN MAHMUD	LOT PT 98091940 SG.PIN (10.1150H) MUKIM PARIS, DAERAH KINABATANGAN, NEGERI SABAH	017-8963603	FARAH ALWANAH ALIADIN	
137	MISUARA BINTI JAHAYA	NT093143152 KG SINAR JAYA (5.5100H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	012-8357989 / 019-3692019	NORAZMI BIN THOMAS BARAN	
138	MASNI @ RUSLINDA BINTI IMANJAH	NT093142717 SENTOSA JAYA (3.4180H), MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	011-51567500	AHMAD AJONG BIN AYAED	
139	MIA BINTI LAHI	LOT LA95090432 JAYA BARU (1.4200H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGARI SABAH	014-2806752 / 017-2611601	RIDWAN BIN IWAN	
140	MUSLIMIN BIN LASANNANG	LOT PT 2015090306 (6.0690H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	019-4225811	HASNAWATI ABD LATIF	
141	MASA BINTI SANRANG	LOT LA2015091110 SUBAK (4.05H), MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	016-7513005	SUDIRMAN ABDUL LATIF	
142	MULIYANA BINTI KAMARUDDIN	LOT LA2005091675 JAYA BARU (6.0690H), MUKIM KINABATANGAN, DAERAH KINABATANGAN,NEGERI SABAH	014-6634515	HAIRI IWAWAN OKTOBERIADI	
143	MASE BINTI YUSU	LOT PT2017090428 JAYA BARU (2.93H), MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	013-8393997	SAMSUDDIN	
144	MOHD SHARIFF BIN NYOMPA	LOT LA2017090587 JAYA BARU (2.0000H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	011-2096392 / 014-9006431	FIRMAN	
145	MOHD RAHMAN BIN MALIK	LA90091060 SENTOSA JAYA (6.000H) MUIM KINABATANGAN, DAERAH, NEGERI SABAH	011-31641025 / 019-8972274	MOHD SHAFIRZAWAN	
146	MOHD KAMARULZAMAN BIN MOHD AMINUDDIN	LOT PT2008091666 SRI MANIS(4.4510H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	019-6092686 / 013-9381876	SITI RASMULA	
147	MARLONA BINTI KENG	LOT PT.20-10091739 KULU-KULU MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	010-9373383	RENANTIE / PANNIR	
148	MOHAMMAD HAFIZ BIN BORHAN	LOT PT202209338 (4.0460H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	017-8109542	BORHAN BIN KIMILE	
149	MAYAU BIN PARADUI	NT093137556 (2.0330H) MUKIM SUKAU, DAERAH KINABATANGAN, NEGERI SABAH	011-26886038 / 016-8198069	NORMINAH	
150	MOHAMMAD BIN DUNA	LOT LA2007090526 SG. ROTAN (6.0690H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	011-31405199	FAISAL	
151	MOHD FADHIL BIN KHAMSHAH	NT093138802 KG SENTOSA JAYA (4.0400H) ,MUKIM BATU PUTEH, DAERAH KINABATANGAN NEGERI SABAH	117-8317074 / 011-65707074	MOHD KHAIRUL IQBAL	
152	MOH NOR FAIZAL BIN SARIFUDDIN	LOT PT2023090063 (6.0700H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	014-5552355 / 014-8347565	NURHANI BINTI BENNU	
153	MALAYA BIN KASURAH	NT093101707 LDU-SDK (2.7800H), NT093152320 SG. BOGOLOGOS (4.4690H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	012-8219039 / 013-8112630		
154	MUHAMMAD ELFIEZAN BIN JAHARI	LOT PT2016090545 SG. LOKAN (6.0700H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGER I SABAH	014-5667596	CIKGU SALLEH	
155	MOHD DANIEAL ISKANDAR BIN YUPRI	LOT PT2022090443 (4.4680H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH			
156	MOHD ZULKIFLY BIN SAIRIN	FR094002776 (1.5590H), FR 094002552 (0.8980H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	012-8115136		
157	MOHD FADLIE BIN ZAINUDDIN	CL095328340 (6.0900H) MUKIM PARIS, DAERAH KINABATANGAN, NEGERI SABAH	016-5838837		
158	MESRING @ MESRINA BINTI KALAU	NT093017291 (2.9700H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	017-2339459 / 012-8683723	RASLINAH	
159	NOORFADZIELA BINTI KAMARUDDIN	LOT PT2014090303 SRI MANIS 93.0345H), MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	017-2214188	MOHD NUR KAMARUL KAMARUDDIN	
160	NURHANA @ NORHAYA BINTI BENNU	LOT PT2000094898 SRI MANIS (2.4276H), MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	019-8864897	NOORFADZIELA BINTI KAMARUDDIN	

161	NURHANI'S AFIFAH ASL @ MOHAMMAD ASLI	NT093151903 95.9800H) MUKIM BATU PUTEH, DAERAH KINABATANGAN, NEGERI SABAH	013-3460148	ASLI AHMAD	
162	NERWAN BIN BASRI	LOT PT 2016090573 SRI MANIS (0.4046H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	017-8947096 / 016-5646895	SARINTANG BINTI MOHD NASIR	
163	NORALIZAH BINTI AWANG	LOT LA2009092624 SR. MANIS (6.0000H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	0116-9270488 / 0111-2572584	AWANG	
164	NURHANI BINTI MOHAMAD ARSAD	LOT P2017090354 (1.4200H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	013-5412140	RAYMIE	
165	NASIP BIN SAPARY	NT093142682 SENTOSA JAYA (5.3200H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	013-8689945	MOHD SHAFIRZAWAN	
166	NORDIN BIN ZAHIR	NT093137798 (5.2000H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	011-26695481	NORDIN	
167	NORASIYAH BINTI LAHMUDDIN	LOT LA91090357 JAYA BARU (3.0300H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	011-6036073 / 014-3778777	ABU BAKAR BIN HAMMADE	
168	NOR FASIHA BINTI NASIR	LOT LA2016090472 LAMAG (5.2598H), LOT PT2019090020 SG. ROTAN(6.0690H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	013-6464992 / 017-8189171	HAMIDAH BINTI LAPAPANG	
169	NENDRAWATI BINTI NASRI	LOT PT872094335 (6.0700H), LOT PT87090165 (3.0400H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	011-4178504 / 019-8619658	NENDRAWATI	
170	NOREZNA SAFRIZA BINTI ROSDIN	LOT PT2021090130 BERJAYA 2 (6.0690H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	013-8812216	NOREZNA	
171	NURUL HANISAH AFIFAH BINTI ASLI	NT093151903 KG. SENTOSA JAYA (5.9800H) MUKIM BATU PUTEH, DAERAH KINABATANGAN NEGERI SABAH	0112-9984895 / 019-5332020	ASLI BIN AHMADAL MOHAMAD ASLI	
172	PAGI @ UDIN BIN SELAMAT	LOT LA2015090048 JAYA BARU (6.0700H), LOT LA2012090545 KG SINAR JAYA (6.0700H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	013-88379371 / 011-14033679	MUHD AZHAR WAFIY	
173	PKL PLANTATION SDN BHD	NT095314917 (16.4300H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	017-3347304 / 012-3453591	LEONARD MARTIN / JASON WEE	
174	ROSMINAH BINTI HABIB	NT093018869 KOYAH (5.4170H) MUKIM PARIS, DAERAH KINABATANGAN, NEGERI SABAH	010-9698284 / 011-31683917	ABDUL WAHAB ODEH	
175	RAMAH BINTI RASYAD	LOT LA2003092382 SRI MANIS 96.0690H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	014-6771269 / 013-7950857	NURUL SYAKILA	
176	RASID BIN PASAMPO	LOT PT2000094597 SG. PIN (4.0460H) MUKIM BATU PUTEH, DAERAH KINABATANGAN, NEGERI SABAH	014-6771269 / 013-7950857	RASMAN RASE	
177	RASMAN BIN RASE	LOT PT2006090294 BAKARA KG. LOKAN (6.0690H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	016-6946914	IMARE BINTI BENNU	
178	RUHAINAH BINTI MALIK	NT093145825 SENTOSA JAYA (6.0800H) MUKIM BATU PUTEH, DAERAH KINABATANGAN, NEGERI SABAH	011-31853898 / 016-5252849	MOHD SHAFIRZAWAN	
179	RUSMIN BIN AKBARA	LOT LA2011091910 LAMAG (6.0690H) MUKIM KINABATANGAN, LOT PT2018090288 KOYAH C (2.0230H) MUKIM PARIS, DAERAH KINABATANGAN, NEGERI SABAH	014-5609422 / 011-51667357	NORMALIZA @ BIBIE	
180	ROZAIDI BIN AMIR HAMZAH	LOT PT97090473 NUSA JAYA (6.0690H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	014-3373978	NURUL SYAFIRA BINTI ROMSON	
181	ROSLI BIN IBRAHIM	LOT PT2005091359 (6.0700H), MUKIM TONGOD, DAERAH TONGOD, NEGERI SABAH	011-31212882 / 013-89817121	SUHAIDAH BINTI SUDIRMAN	
182	RIKA BINTI MOHD KASSIM	LOT PT2022090103 (12.1380H) MUKIM PARIS, DAERAH KINABATANGAN, NEGERI SABAH	011-31676551 / 013-8881590	SURIANTO SURI	
183	RASIMA BINTI RASE	NT093137789 KG. SENTOSA JAYA (4.5300H) MUKIM BATU PUTEH, LOT PT 2015090047 SG. LABAONG (6.0690H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	013-7950857	RASMAN RASE	
184	RAMIN BIN JANI	NT093137805 SENTOSA JAYA (5.7800H)MUKIM SUKAU, DAERAH KINABATANGAN, NEGERI SABAH	0111-8642230	ROGAYAH BINTI ZAHIR	
185	ROSSIDAH BINTI BASRI	NT-09314475 (4.3590H) MUKIM KINABATANGAN, NT-093144793 (3.2730H), LOT LA20-04092119 KG .BERJAYA (6.0700H), LOT PT20-08092141 (6.0700H),LOT PT20-19090349 KG.SINAR JAYA (6.0700H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH.	0111-2059776 / 017-8931758	MUHD NUR FUADDEY (ANAK)	

186	SAINI BIN HAMMADE	LOT LA2004093740 SUBAK (6.0690H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	019-9857941	MOHD AKMAL SAINI	
187	SARMILA BINI CHIN FATT	LOT LA90090901 JAYA BARU (6.0690H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	017-8988330	SHARMALISSA RICKSAN	
188	SAMAN BIN MALAN	LOT LA2012091324 SINAR JAYA (6.07H), MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	019-5892294 / 014-9883150	JUMATIAH ABD SANI	
189	SAENABE BINTI DULLAH	LOT LA94090886 SINAR JAYA (6.0000H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	013-8705730	SUHANA BINTI MANDU	
190	SITI MESUATI BINTI MENSUN @ MANSUR	LOT PT2005091358 KG. WAWASAN (3.0350H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	019-5811789	MASE BINTI YUSU	
191	SALINAH BINTI JACOB	LOT PT 91090356 JAYA BARU (3.0352H), MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	014-3778777 / 010-9805188	NARTI BINTI KISALI	
192	SAMSHUL BIN SAKKA	LOT PT99095538 KEMBARA JAYA (1.2580H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	016-2422976	ISMAIL BIN SAKKA	
193	SAHARUDIN BIN M0HD JUKIN	NT093139783 SINAR JAYA (1.7750H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	013-3918821	SUZILAH ZAKARIAH	
194	SHAMENDRA A/L PATHUMANATHAN	LOT OPT2005093442 KOYAH A (5.95004), MUKIM PARIS, DAERAH KINABATANGAN, NEGERI SABAH	019-2429001 / 013-2669001	PATHUMANATHAN	
195	SAMSUDIN BIN ALI	LOT LA2010090138 (2.0230H), LOT LA2007091344 JAYA BARU (6.0690H) , MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	010-268947601 / 019-884760	ABDUL SYOLLEH	
196	SAPAH BIN BAHRUN	LOT LA83094939 (0.4050H) MUKIM BUANG SAYANG, DAERAH KINABATANGAN, NEGERI SABAH	019-8428376 / 010-9598641	AHMAD SAINI	
197	SANTI BINTI YUSUF	LOT PT 2016090475 SG. PIN (6.0690H) MUKIM PARIS, DAERAH KINABATANGAN, NEGERI SABAH	012-5124435 / 011-53445935	RUSDI BIN IBRAHIM	
198	SAPIAH BINTI SAKA	LOT LA2014091214 LABAONG 96.0700H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	016-5521577	SAKA	
199	SALMAH BINTI ZAKARIAH	NT093132926 SINAR JAYA (6.0000H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	013-8853151 / 013-555194	FAZLIE	
200	SURIANTO BIN SURI	LOT PT2022090337 (4.0460H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	011-31676551	RIKA BINTI MOHD KASSIM	
201	SARIPODIN BIN LABUNDU	LOT PT 2007090582, ROTAN (6.0690 H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN NEGERI SABAH	019-5356613	JASMAWATI	
202	SUMARNI BINTI PATOMDANG	LOT PT.2007090527 SUNGAI ROTAN (6.0690), MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	017-2987911		
203	SITI NOR KATIJAH BINTI ROSLAN	LOT PT2014090683 (2.0230) MUKIM KINABATANGAN DAERAH KINABATANGAN, NEGERI SABAH	014-8526713	SHAM MIZAN	
204	WAHAD BIN PAYANI	NT 093139103 KG. PERPADUAN DATUK UGI (2.4560H) MUKIM BATU PUTEH, DAERAH KINABATANGAN, NEGERI SABAH	013-8835403		
205	WAHIDA BINTI DULLAH	CL095316377 KG. BEJAYA (4.7300H), LOT PT 2005092667 BUANG SAYANG (3.1100H) MUKIM BUKIT GARAM, DAERAH KINABATANGAN, NEGERI SABAH	013-8912677	ROSIDAH SAINUDDIN	
206	ZAKARIYA BIN SABARENG	LOT LA2008091294 SUPU (6.0690H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	017-2808122 / 019-8696507	NURAZWA AFIFFAH	
207	ZAINAL @ DIDING BIN K.K ISMAIL	LOT LA2008091294 SUPU (6.0690H) MUKIM KINABATANGAN, DAERAH KINABATANGAN, NEGERI SABAH	019-9444389	MD. SUHAILI ZAINAL	
208	TARIANA BINTI TAMAH	NT093137725 (6.0700H) MUKIM BATU PUTEH, DAERAH KINABATANGAN, NEGERI SABAH	011-31559177 / 016-91724369	DANIEL YA AYUNIE BINTI AMIRUDDIN	ANAK KANDUNG

C) CONTRACTOR OR CONSULTANS					
NO.	**NAME OF STAKEHOLDER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
209	TURBO BIO ENGINEERING SDN BHD	MDLD 8092, LOT 8 BLOCK 5 LORONG SINGGAMATA PONT 1 SINGA POINT 91100 LANAD SATU SABAH	089-862541 / 089-862542	ANTONY LEE	
210	JSM ENTERPRISE	LOT NO 8, LORONG SIBUGA INDUSTRIAL CENTRE MILE 8, JALAN LINTAS SIBUGA 90000 SANDAKAN, SABAH	089-632277 / 089-631333	CHIA VUI VOON	
211	ULTIMAX ENTERPRISE	LOT 7, GROUND FLOOR BUNDUSAN PLAZA JALAN BUNDUSAN 88300 KOTA KINABALU SABAH	088-711673	CHOK KIM VUN	
212	WEI SING TRADING CO.	BLOCK T8, LORONG TYNG 10, TAMAN TYNG, JALAN LABUK, 90000, SANDAKAN ,SABAH	013-8858857	MR.ANDY LOH	
213	KEJURUTERAAN LETRIK ETARA SDN BHD	A159, JALAN AGASEH, MILE 1.5 KM, JALAN TENGAH NIPAH , 91123 LAHAD DATU, SABAH	089-880966	MR. TONY TENG	
214	SABAH-TECH ENGINERING SDN BHD	LDLD 9706 LOT 8A TAMAN NIPAH INDUSTRIAL KM3, JALAN TENGAH NIPAH 91122 LAHAD DATU SABAH	089-886818	HERMANUS SINA WERIN	
215	TECK GUAN SDN BHD	BATU 7, JALAN LABUK SANDAKAN 90000 SABAH	089-669569	MR KIM FAH	
216	CNY CHEMICAL ENGINEERING SDN BHD	TB 3504, BLK D PERTAMA COMM CENTRAL 91000 TAWAU SABAH	089-761191	LEE THAI HOW	
217	ULTIMATE ENGINEERING AND SUPPLIERS	LOT NO 2, CLO 75468941 BATU 10, JALAN LABUK, SANDAKAN P.O.BOX NO. 696, 90710, SANDAKAN, SABAH	089-531166	MR. EDWARD THIEN	
218	INCORICH SDN BHD	LOT 17, INANAM LIGHT AREA JLN MILE 5 TUARAN 88450 KOTA KINABALU SABAH	088-424468	WAN KONG KEE	
219	SYARIKAT KEONG LIP MACHINERY SDN BHD	LOT 1, TINGKAT BAWAH DOUBLE STORE DETACHED SIBUGA INDUSTRIAL CENTRE JALAN SIBUGA 90000 SANDAKAN SABAH	089-665000	GERALD LEE	
220	SYARIKAT PERDAGANGAN JAYA HASIL	BLOCK A, LOT 2 , BANDAR MEGAH JAYA , P.O.BOX 3337 , 90737, SANDAKAN, SABAH	089-671172	MR. CHU NGAR LOONG	
221	SYARIKAT MULTITRON ELECTRONIC	W.D.T NO. 282 90009 SANDAKAN SABAH	089-671111	MR. CHU KEE YU	
222	SAWIPAC SDN BHD	LOT NO 10, HARAPAN BARU INDUSTRIAL ESTATE MILE 7.5	089-668669	BENEDICT WILIE	
223	C.K.F PARTS AGENCY SDN BHD	MILE 1/2 NORTH ROAD SANDAKAN SABAH 90736 SANDAKAN SABAH	089-673699	JESSIKA CHIN	
224	SYARIKAT SAUDAGAR MAJU	NO. GERAN 017502377, NO 12 JALAN PINANG TANJUNG ARU KOTA KINABALU 88000 SABAH	013-8450279	JAFRY	
225	ORENTAL PHASE ENTERPRISE	ORENTAL PHASE ENTERPRISE MILE 4, JALAN SEGAMA LAHAD DATU 91126 SABAH	012-8369992	LOO VUI SENG	
226	M & K ENGINEERING SUPPLIER	LOT 80, BLOK C 5 UTAMA PLACEBATU 6, JLN UTARA SANDAKAN 90000 SABAH	010-9330255	MR. CHAN KAI MAN	
227	SABAH TIRE SERVIC CENTRAL	LOT 1 & 2 HARAPAN BRU LIGHT INDUSTRIAL ESTATE SANDAKAN 90000 SABAH	089-660500	MS.AYUNI	
228	KUYE SDN BHD	P.O BOX NO. 988 SANDAKAN SABAH	089-666110 / 089-672076	MR. KU YEE KIM	
229	ACOXGAS SDN BHD	KM 9 BATU SAPI ROAD SANDAKAN 90717 SABAH	016-8265219	GEORGE KAH	
230	PMT INDUSTRIES SDN BHD	LOT 3 & 4 MILE 9 JLN HIEW NGEE FATT OFF JLN ABUK 90000 SANDAKAN SABAH	089-669700 / 089-669588	JERRY PEDREGOSA	
231	FIRE SAFE ENGINEERING	LOT2, BATU 10 JALAN LABUK SANDAKAN 90707 SABAH	089-531146 / 089-531146	AGNES TWIEN	
232	MEGA FOCUS JAYA SDN BHD	MDLD 1437, LOT BLOCK B BANGUNAN HOPE LEY LAHAD DATU 91100 SABAH	089-888819 / 089-888820	HUNG LEUNG	
233	HARAPAN BARU ENTERPRISE SDN BHD	P.O BOX 2180, 90724 SANDAKAN SABAH	089-675886 / 089-675887	YAPP VUI HUN	
234	HANG SOON (LD) TRADING COMPANY	LOT 30, GROUND FLOOR PH 6, BANDAR SRI PERDANA JLN SILAM LAHAD DATU 91100 SABAH	089-862192	JOSEPH HING	
235	ADVANCE WELLUBE SDN BHD	GROUND FLOOR BLOCK B, LOT BANDAR LAILA 90000 SANDAKAN SABAH	089-618000	CHEW WAI KERT	
236	MP MACHINERY (M) SDN BHD	MILE8, JALAN LINTAS SIBUGA, 90000 SANDAKAN , SABAH	089-675001	MR. MICHAEL WONG	
237	YU CHUIN BEARING SANDAKAN SDN BHD	LOT 1 & 2 TAMAN PERMATA NORTH ROAD SANDAKAN 90000 SABAH	089-224999	ABDUL RAHIM	

238	MAXIPLE SDN BHD	BLOCK A LOT 10B, 1ST FLOOR SERTA LIGHT INDUSTRIAL 90000 SANDAKAN SABAH	013-8866690	JONATHAN CHIN	
239	S.T SERVICE	LOT 10 BLOCK TAMAN TINOSA BATU 4 JALAN LINTAS 90000 SANDAKAN SABAH	014-6793386	TIFFANY	
240	SINSANTRAC SDN BHD	LOT 16, MEGAH INDUSTRIAL ESTATE MILE 7 LABUK ROAD 90000 SANDAKAN SABAH	089-668011 / 089-668033	MR. LOO NGAN LOONG	
D) GOVERNMENT DEPARTMENTS					
NO.	**NAME OF STAKEHOLDER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
241	HOSPITAL KOTA KINABATANGAN	W.D.T 200 , 90200 KINABATANGAN, SABAH	089-561858 / 59	DR. FAHMI	PENGARAH HOSPITAL KOTA KINABATANGAN
242	PEJABAT KESIHATAN KAWASAN KINABATANGAN	WDT 40, 90200 KINABATANGAN, SABAH	089-561975	DR. MAINI	PEGAWAI KESIHATAN
243	MAJLIS DAERAH KOTA KINABATANGAN	W.D.T NO. 8 , 90200 KOTA KINABATANGAN SABAH	089-560101 / 102	EN. YASSIN BIN NASIR	PENGERUSI
244	JABATAN KERJA RAYA KINABATANGAN	WDT 177, 90200 KOTA KINABATANGAN	089-561436	EN. FAIZAL BIN ABD RAHMAN	JURUTERA DAERAH
245	PEJABAT DAERAH KOTA KINABATANGAN	BANGUNAN URUS SETIA W.D.T NO. 1 , 90200 KOTA KINABATANGAN SABAH	089-561811 / 12	ABD.MANAP BIN ABD. RUHIM	PENOLONG PEGAWAI DAERAH KANAN
246	BALAI BOMBA DAN PENYELAMAT KINABATANGAN	JALAN DATUK HJ. ABDUL MALEK CHUA, 90200 KOTA KINABATANGAN	089-562630 / 31	EN. MOHD HASBI	PEGAWAI
247	IBU PEJABAT POLIS DAERAH KINABATANGAN	WDT NO.17, 90200 KINABATANGAN, SABAH.	089-561890	INSP RAHAM BIN BURIJIN	KETUA POLIS
248	JKKP SANDAKAN (DOSH)	WISMA SABAN, BANGUNAN RUMAH PERSEKUTUAN, TINGKAT 1, BATU 7, JALAN LABUK WDT 71, 90500 SANDAKAN ,SABAH	089-672072 / 059	EN. AHMAD AL-BAKRI BIN AHMAD BISTARI	KETUA CAWANGAN
249	JABATAN ALAM SEKITAR (DOE) SANDAKAN	TINGKAT 2 WISMA SABAN, LOT 1 & 2 MEGAH LIGHT INDUSTRIAL ESTATE BT 7 JALAN LABUK 90000 SANDAKAN, SABAH	089-674653	EN. ALIUDIN @ DIN BIN ATAT@MOHD ARSYID	KETUA CAWANGAN
250	MPOB KOTA KINABATANGAN	PEJABAT MPOB CAWANGAN KINABATANGAN, BLOK F, LOT 12, TINGKAT 1 BANGUNAN PERKASA REALITY SDN BHD, 90200 KINABATANGAN SABAH, 90200 BUKIT GARAM SABAH, MALAYSIA	089-551386 / 089-551389	EN. LUNSINUS ONONG LUNSIN	PEGAWAI
251	SURUHANJAYA TENAGA SANDAKAN (SJT)	PEJABAT KAWASAN (PANTAI TIMUR NEGERI SABAH) TINGKAT 3, WISMA SABAN KM 12, JALAN LABUK 90500 SANDAKAN SABAH	089-666694 / 95	IR. MOHD FAIRUL BIN JAAFAR	PENGARAH KAWASAN
252	JABATAN PENGANGKUTAN JALAN SANDAKAN (JPJ)	JALAN AIRPORT, OFF JALAN TENTERA PETI SURAT 1457, 90716 SANDAKAN SABAH	089-675688		
253	PEJABAT TENAGA KERJA KOTA KINABATANGAN	LOT 5 & 6 BLOK E , BANGUNAN PERKASA REALTY , JALAN MASJID DAERAH W.D.T 120, 90200 KOTA KINABATANGAN SABAH	089-561967	EN. MANSUR YAHYA	PEGAWAI
254	KEMENTERIAN PERDAGANGAN & KEPENGGUNAAN	PEJABAT PERDAGANGAN DALAM NEGERI KOPERASI DAN KEPENGGUNAAN BAHAGIAN PENGUATKUASA TINGKAT 1, WISMA PERSEKUTUAN BATU 7, JALAN UTARA WDT 11, 90500 SANDAKAN SABAH	089-229577		
255	JABATAN METROLOGY	METROLOGY CORPORATIONS MALAYSIA SDN BHD GROUND FLOOR, LOT 2 , BLOCK B TAMAN GRANDVIEW JALAN BULI SIM-SIM ,90000 SANDAKAN,SABAH	089-223236		
256	JABATAN PERANGKAAN	NOORZAILA BT ABDUL HAFIDZ PEMBANTU PERANGKAAN E17	089-666906		
257	JABATAN TANAH DAN UKUR KINABATANGAN	PEJABAT TANAH DAERAH, JLN SANDAKAN-LAHAD DATU PEJAN KOTA KINABATANGAN, 90000 KINABATANGAN SABAH	089-561895	MR . THOMAS IKON	
258	PEJABAT PENDIDIKAN DAERAH KINABATANGAN	PEJABAT PENDIDIKAN DAERAH KOTA KINABATANGAN W.D.T 22 , 90200 KINABATANGAN SABAH	089-561881		
259	ANGKATAN PERTAHANAN AWAN	PEJABAT DAERAH PERTAHANAN AWAN SANDAKAN TINGKAT 7, RUMAH PERSEKUTUAN, WDT NO 2, 90500 SANDAKAN , SABAH	089-667826	EN.AHMAD ROSLAN BN MOHD KERNAL	KAPT (PA)
260	JABATAN PERHUTANAN KINABATANGAN	WDT NO. 14, 90200 KINABATANGAN, SABAH	089-561525	EN. JAMAIN HJ. ALIAS	PEGAWAI PERHUTANAN DAERAH
261	JABATAN HIDUPAN LIAR	JABATAN HIDUPAN LIAR, D/A W.D.T NO, 169, 90200 KINABATANGAN SABAH	089-561523	EN. JIMLI PERIJIN	WILDLIFE OFFICER
E) KEDUTAAN					
NO.	**NAME OF STAKEHOLDER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
262	KONSULAT JENERAL REPUBLIK INDONESIA	TB. 690-693 (LOT 5-8) TAMAN MEGAH JAYA KM8 JALAN TIKU 91000, TAWAU SABAH.	089-772052		PEJABAT
263	THE EMBASSY OF THR PHILIPPINES KL	NO.1 CHANGKAT KIA PENG, 50450 KUALA LUMPUR, MALAYSIA.	03-2148 4233		PEJABAT
F) AGENSI PEKERJAAN					

NO.	NAME OF STAKEHOLDER	ADDRESS	CONTACT NO.	CONTACT PERSON	REMARKS
264	AGENSI PEKERJAAN AKTIF MEKAR SDN BHD	BLOCK C, LOT 2, 2ND FLOOR, BANDAR KIM FUNG MILE 4, LABUK ROAD, P.O.BOX 747, 90708 SANDAKAN, SABAH.	019-8338468	MS. HO LING PHUI	MANAGER

G) SURROUNDING MILLS					
NO.	**NAME OF STAKEHOLDER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
265	ABEDON OIL MILL SDN BHD	ABEDON OIL MILL SDN BHD CL 09531592, MUKIM SUNGAI PIN KINABATANGAN SABAH	089-565412 / 016-5785308		
266	BATU PUTIH PALM OIL MILL	BATU PUTIH PALM OIL MILL W.D.T 125, 90200 KOTA KINABATANGAN SANDAKAN	089-677963		
267	KERTAM PALM OIL MILL	SYARIKAT KERTAM MILL SDN BHD, KM 70, JALAN SANDAKAN LAHAD DATU P.O.BOX 1292, 90714 SANDAKAN SABAH	013-8854406 / 019-5332351	JOHN CHONG YEE HIM	MANAGER
268	LCH PALM OIL MILL	LCH PALM OIL MILL SDN BHD OFF KM 69, SANDAKAN - LAHAD DATU HIGHWAY SEGALIUD LOKAN, KINABATANGAN SANDAKAN	089-258422 / 010-4621886 / 014-3316617	MR. ALEX (MANAGER)	
269	POLIFIC PALM OIL MILL	KM 63, JALAN SANDAKAN-LAHAD DATU, MUKIM SEGALIUD P.O.BOX 1562,90717 SANDAKAN SABAH	012-8527739	SATISH KUMAR AL MUNISAMY	MANAGER
G) SURROUNDING ESTATE					
NO.	**NAME OF STAKEHOLDER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
270	AGRISA TRADING SDN BHD	AGRISA TRADING SDN BHD CL 095316457,16448 & 17650 SEGALIUD LOKAN KINABATANGAN SABAH	0198308252 / 089-623199	EN. ALI	
271	GLOBAL AGRI-SERVICES SDN BHD (BUKIT GARAM ESTATE)	HQ- LOT 4-7, MDLD 6014-6017, 1ST FLOOR, GLOBAL COMMERCIAL BUILDING, MILE 1, JALAN TENGAH NIPAH, 91100 LAHAD DATU, SABAH.	019-853 8606	TN. AHJI	MANAGER
272	MALAKIN BERSAUDARA SDN BHD	MALAKIN BERSAUDARA SDN BHD CL 095310491, SEGALIUD LOKAN 90009 KINABATANGAN SABAH	019-5404075 / 089-201404/03	ANDI MOHD IRFAN BIN ABD ASIS	
273	SOLIANAK SDN BHD	CL 095310688, DAERAH KINABATANGAN, BATU 46, JALAN LAHAD DATU SANDAKAN KINABATANGAN SABAH	089-238911 / 010-3278178	EN. EDGAR EDURAF / LEAN KEE BEE	
274	TONG SANG PLANTATION	TONG SANG PLANTATION SDN BHD MUKIM SEKONG KINABATANGAN SABAH	019-8281338 / 089-220043	MR.WONG / MDM CHUNG	
275	SUNNITE TIMUR SDN BHD	CL 095326300 PIN SUPU KINABATANGAN SABAH	017-8369728	EN. ABDUL RAHMAN BEGU	
276	BENUA MUTIARA	CL 095311167 DAERAH KINABATANGAN, KINABATANGAN SABAH	016-8217176	MS CHANG	PENYELIA
277	SRI SINGA ESTATE SDN BHD (KESUMAJU)	BT 50 SANDAKAN LAHAD DATU HIGWAY, SEGALIUD LOKAN, CL 095316117 90711 KINABATANGAN SABAH	013-8988986	MR. LOY KEK SUI	
278	SRI TAMBUNAN SDN BHD (KESUMAJU)	CL 095316126, BT 50, JLN SANDAKAN LAHAD DATU SEGALIUD LOKAN KINABATANGAN SABAH	013-8988986	MR. LOY KEK SUI	
279	LADANG ARMAH SDN BHD (KESUMAJU)	CL 095317016 90000 KINABATANGAN SABAH	013-8988986	MR. LOY KEK SUI	RAMLEE SALIM & TAHUR JAFAR 011-25333330 /
280	LEGACY PLANTATION SDN BHD	LEGACY PLANTATION SDN BHD CL 095316466 KINABATANGAN SABAH	019-8281338	MR. WONG MOON WAH	
281	FASTRACK PLANTATION SDN BHD	NT093108108 SG.PIN (8.4900H), NT093119218 (8.4000H),NT093119227(8.4900H),NT093119236 SEGALIUD LOKAN (8.4800H) MUKIM KINABATANGAN, DAERAH KINABATANGAN NEGERI SABAH	019-8338173	MR. YCLAM	
282	UNIFIED COMMERCE SDN BHD	UNIFIED COMMERCE SDN BHD PL 076290545, 290527, 220525, 220543, 220561, 075368053, 368062, MK SG.SEGALIUD SANDAKAN SABAH	014-8576938	MR. WANG CHOW THUNG	
283	XINTAI ENTERPRISE SDN BHD	XINTAI ENTERPRISE SDN BHD CL 095326739 PIN SUPU KINABATANGAN SABAH	012-3944908 / 033-1802623 / 0331812623	MS. SUSAI MARY	
H) TRANSPORTER					
NO.	**NAME OF STAKEHOLDER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
284	BUDAYA POTENSI TRANSPORT	LOT NO.22, TYPE B, SIBUGA INDUSTRIAL CENTRE, JALAN LINTAS SIBUGA, MILE 8, LABUK ROAD, 90000 SANDAKAN, SABAH	014-3230686	ASRI KULASSA	FOREMAN
I) SUROUNDDING AMENITIES					
1. SCHOOLS					
NO.	**NAME OF STAKEHOLDER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
285	SEKOLAH MENENGAH KEBANGSAAN BUKIT GARAM	WDT 12, KOTA KINABATANGAN 90200, SANDAKAN , SABAH	089-561909	CIKGU CHUNG KEN MEE	PENGETUA
286	SEKOLAH MENENGAH KEBANGSAAN BUKIT GARAM 11	WDT 206, 90200 SANDAKAN SABAH	089-561251	CIKGU KERTINA BINTI MADUN	PENGETUA

287	SEKOLAH KEBANGSAAN BUKIT GARAM 11	WDT 299, 90200 SANDAKAN SABAH	089-561422	CIKGU NORLELAH AWANG DAMIT	PENGETUA
288	SEKOLAH KEBANGSAAN JAYA BARU	WDT 22, 90200 SANDAKAN SABAH	089-561134	CIKGU JOENAS BIN QUIRINUS	PENGETUA
2. KINDERGARTEN					
NO.	**NAME OF STAKEHOLDER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
289	JABATAN KEMAJUAN MASYARAKAT (KEMAS)	WDT 05, 90200 KOTA KINABATANGAN	089-561896	EN. AZMI BIN HAJAH	PEGAWAI KEMAS DAERAH
290	PASTI DARUL ULUM	BATU 8, BUKIT GARAM, 90000 KINABATANGAN SABAH	011-28937015 / 014-3514742	USTAZAH SHAHIRAH	
3. SURAU					
NO.	**NAME OF STAKEHOLDER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
291	MASJID DAERAH KOTA KINABATANGAN	PEKAN KOTA KINABATANGAN, 90200 KOTA KINABATANGAN			
292	MASJID AN- NAJAM KAMPUNG JAYA BARU	KAMPUNG JAYA KOTA KINABATANGAN, 90200 KOTA KINABATANGAN			
293	MASJID AL-IKHLAS KAMPUNG JAYA BARU	KAMPUNG JAYA KOTA KINABATANGAN, 90200 KOTA KINABATANGAN			
294	SURAU AR-RAHIM SUNGAI RUKU MILL	KM 98 JALAN SANDAKAN- LAHAD DATU , MUKIM SEGALIUD , KOTA KINABATANGAN , 90009 SANDAKAN , SABAH	013-5515197	RAJU BIN ANIT	AJK

4. CLINIC					
NO.	**NAME OF STAKEHOLDER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
295	CLINIC SUNGAI RUKU MILL	KM 98 JALAN SANDAKAN- LAHAD DATU , MUKIM SEGALIUD , KOTA KINABATANGAN , 90009 SANDAKAN , SABAH	016-8369481	PN. JUNAINAH BINTI GADJALI	DRESSER
6. JPKK					
NO.	**NAME OF STAKEHOLDER**	**ADDRESS**	**CONTACT NO.**	**CONTACT PERSON**	**REMARKS**
296	JAWATANKUASA PEMBANGUNAN DAN KESELAMATAN KAMPUNG (JPKK)	KAMPUNG JAYA BARU 90200 KOTA KINABATANGAN	014-3759890	PUAN SALBAH ASING	KETUA KAMPUNG