RSPO P&C CERTIFICATION AUDIT REPORT

SYARIKAT KRETAM PLANTATIONS SDN. BHD. SILIMPOPON CERTIFICATION UNIT

Audit Application Number:	PC25-002433
Assessment Type:	Recertification
Date of Audit:	14/10/2024 – 18/10/2024
Audit Report Number:	1
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Audit Report Date	20/01/2025

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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	SIRIM QAS International Sdn Bhd
Address of Certification Body (Accredited Office)	Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri, Section 2, 40911 Shah Alam, Selangor, Malaysia.
Background of the Certification Body	SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia. SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & ISO 45001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 28 September 2024 (accredited since 2014)
Phone Number (Accredited Office)	(603) 5544 6119
Websites	https://www.sirim-qas.com.my
Contact Person Name	Kamini Sooriamoorthy
Email	kamini@sirim.my
Accreditation Information	
ASI Code	ASI-ACC-065
Technical Scope	RSPO P&C, RSPO SCC
Geographical Scope	Malaysia and Indonesia
Accredited Since	27 September 2014

2. Organisation Details and Certification Scope

2.1 Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	Syarikat Kretam Plantations Sdn. Bhd. – Silimpopon Certification Unit
Address of the Management Unit/s	KM 128, Tawau Kalabakan Highway, Mukim Sg. Silimpopon 91000 Tawau, Sabah.
Country	Malaysia
Websites	www.kretam.com
Description of the Management Unit	The Silimpopon Certification Unit is one of the certification units under the Kretam Holdings Berhad. The CU consists of Silimpopon Mill and Silimpopon 1 Estate under Tawau Region. During this ASA1, Silimpopon 2 has been listed as one of the supply bases hence, undergone the audit for certification accordingly. The registration of RSPO Supply Chain in the RSPO PalmTrace for traceability of sustainable crude palm oil is under the name of Syarikat Kretam Plantations Sdn. Bhd. The Silimpopon POM has a processing capacity of 45 metric tonnes of fresh fruit bunches (FFB) per hour. The mill received and processed crops from its own estate at about 50% and the balance were from the outside crops. Silimpopon 1 and Silimpopon 2 Estate are surrounded by smallholders and another oil palm plantations such as Felda Plantation, Amalan Progresif, Teck Guan Wise, Sawit Kinabalu and Good Crop. Silimpopon CU is about 128km from Tawau and took about 2-3 hours travelling from Tawau Town. Silimpopon 2 Estate has undergone new planting in 2010. Out of this, 39.12 ha was felled for oil palm, 5.18 ha was for the access road, while 13.41 ha has been felled but left unplanted. The RSPO's RaCP therefore applied to 39.12 ha and a Land Use Change Analysis was carried out. Under the RaCP, the following were carried out: a. LUCA was approved by RSPO on 27 February 2019; b. Concept Note accepted by RSPO on 14 May 2020; c. The Remediation and Compensation Plan was endorsed by the Compensation Panel on 8 October 2020. The CU did not have any certification scheme besides RSPO/MSPO P&C and Supply Chain.
Management Representative Name	Mr. Spencer Joseph
Management Representative Designation	Assistant Manager HR & Sustainability
Management Representative Email	spencer@kretam.com

2.2 RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0189-15-000-00
Name of RSPO Member	Syarikat Kretam Plantations Sdn Bhd (Silimpopon Mill)
Member Since	16/Sep/2015

2.3 Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00129
prisma Document Reference Number	*(N/A until June 2025)*
RSPO PalmTrace ID No.	RSPO_PO1000007945
prisma Trading Account ID	TA25-017099
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using the Mass Balance (MB) Supply Chain Model.
Supply Chain Model	☐ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☐ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☒ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Malaysia National Interpretation
Initial Date of Certification:	20/01/2020
Effective Date of Certificate:	20/01/2020
Expiry Date of Certificate:	19/01/2025
Name of Peer Reviewer	Harso Yuli Antena

3 Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	**prisma Site Business ID**	**Address of Palm Oil Mill**	**Mill's capacity (MT/hour)**	**GPS Coordinates**	
				Latitude	**Longitude**
Silimpopon POM	ML25-001402	KM 128, Tawau Kalabakan Highway, Mukim Sg. Silimpopon 91000 Tawau, Sabah.	45	N $4^0$19'31.90	E $117^0$28'38.20
Remarks: No change.					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
Silimpopon 1 Estate	*prisma auto generated*	KM 128, Tawau Kalabakan Highway, Mukim Sg. Silimpopon 91000 Tawau, Sabah.	Own/Managed Estate	N $4^0$19'44.76	E $117^0$27'32.88
Silimpopon 2 Estate	*prisma auto generated*	KM 128, Tawau Kalabakan Highway, Mukim Sg. Silimpopon 91000 Tawau, Sabah.	Own/Managed Estate	N $4^0$19'44.76	E $117^0$27'32.88

3.1 Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of the Supply Base	**Certified Area (Ha)**	**Planted Area (Ha)**			**Unplanted Area (Ha)**				
		Oil palm planted on non-peatland	**Oil Palm Planted on Peat**	**Other Crop(s)**	**HCV**	**HCS**	**HCV-HCS**	**Conservation**	**Facilities / Others**
Silimpopon 1 Estate	3,934.82	2,880.82	-	-	642.18	-	-	-	411.82
Silimpopon 2 Estate	4,155.18	2,596.35	-	1.00	1,479.54	-	**-**	**-**	78.29
TOTAL	**8,090.00**	**5,477.17**	-	**-**	**2,121.72**	-	**-**	**-**	**490.11**

Remarks:
Nil

3.2 Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0-3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
Silimpopon 1 Estate	532.03	-	5.00	2,343.79	2,348.79	2,880.82
Silimpopon 2 Estate	456.52	-	-	2,139.83	2,139.83	2,596.35
TOTAL (ha)	988.55	0.00	5.00	4,483.62	4,488.62	5,477.17
Remarks: Nil						

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

3.3 Replanting Programme of the Management Unit (5 Years)

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2024	2025	2026	2027	2028	
Silimpopon 1 Estate	444.00	290.50	279.27	328.92	320.26	1,662.95
Silimpopon 1 Estate	327.19	353.48	294.10	297.19	317.57	1,589.53
TOTAL (ha)	771.19	643.98	573.37	626.11	637.83	3,252.48

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

3.4 Name of other FFB Supplier Supplying FFB to the Mill

Name of other FFB Suppliers	Type of FFB Suppliers	Certified Status	GPS Coordinates		FFB received by the mil (MT)
			Latitude	Longitude	
Yahya Baddu	Independent Smallholder (ISH)	Non RSPO Certified	4.30729917	117.4918353	205.45
Erwati Binti Sabrin	Independent Smallholder (ISH)	Non RSPO Certified	4.397	117.443	244.23
Jumadi Jalil	Independent Smallholder (ISH)	Non RSPO Certified	4.397	117.443	4.06
Yammi Binti Taju	Independent Smallholder (ISH)	Non RSPO Certified	4.44311111	117.6068889	607.51
Nur Ain Bin Anuwar	Independent Smallholder (ISH)	Non RSPO Certified	4.31201833	117.4924467	93.58

Amariah Binti Aming	Independent Smallholder (ISH)	Non RSPO Certified	4.346	117.4013333	72.38
Chou Dack Kwong	Independent Smallholder (ISH)	Non RSPO Certified	4.346	117.818	607.71
Ab Hamid Bin Ali	Independent Smallholder (ISH)	Non RSPO Certified	4.304808	117.488678	273.9
Saudah Abu	Independent Smallholder (ISH)	Non RSPO Certified	4.306222	117.493389	246.52
Nurul Balqis Ramli	Independent Smallholder (ISH)	Non RSPO Certified	4.311544	117.491747	67.52
Asni Binti Muntaha	Independent Smallholder (ISH)	Non RSPO Certified	4.305667	117.491667	98.78
Johan Sanrang	Independent Smallholder (ISH)	Non RSPO Certified	4.306419	117.491494	205.85

Asia Binti Buludin	Independent Smallholder (ISH)	Non RSPO Certified	4.307297	117.491833	190.09
Pro-Aktif Unik Sdn Bhd	Independent Smallholder (ISH)	Non RSPO Certified	4.505473	117.5595	135.05
Chanrah Bin Nurdin	Independent Smallholder (ISH)	Non RSPO Certified	4.308439	117.492133	77.33
Hazrinah Binti Abdul Hamid	Independent Smallholder (ISH)	Non RSPO Certified	4.306222	117.493389	104.11
Salawiati Binti Baddu	Independent Smallholder (ISH)	Non RSPO Certified	4.306222	117.493389	88.14
Bahar Bin Bacho	Independent Smallholder (ISH)	Non RSPO Certified	4.306222	117.493389	188.27
Takbir Bin Rahman	Independent Smallholder (ISH)	Non RSPO Certified	4.411353	117.423853	57.34
Ign Plantations Sdn Bhd	Independent Smallholder (ISH)	Non RSPO Certified	4.411353	117.423853	503.9

Ekstra Maju Sdn Bhd	Independent Smallholder (ISH)	Non RSPO Certified	4.382132	117.443112	131.46
Roslan Bin Jumadi	Independent Smallholder (ISH)	Non RSPO Certified	4.397	117.443	106.52
Nurhayati Binti Nantong	Independent Smallholder (ISH)	Non RSPO Certified	4.456972	117.578197	55.02
Jaharia Binti Mada	Independent Smallholder (ISH)	Non RSPO Certified	4.309889	117.490333	134.74
Pt Suling Consolidated	Independent Smallholder (ISH)	Non RSPO Certified	4.400302	117.416234	973.3
Mayang Pinang Sdn Bhd	Independent Smallholder (ISH)	Non RSPO Certified	4.3726	117.446051	465.36
Chien Ling Property Sdn Bhd	Independent Smallholder (ISH)	Non RSPO Certified	4.3743	117.459611	528.29
Hariyana Binti Nantong	Independent Smallholder (ISH)	Non RSPO Certified	4.412867	117.543081	242.54

Nada Gagah	Independent Smallholder (ISH)	Non RSPO Certified	4.352675	117.386278	301.49
Juhanis Bin Jimin	Independent Smallholder (ISH)	Non RSPO Certified	4.3726	117.446051	17.97
Dauid Bin Kindi	Independent Smallholder (ISH)	Non RSPO Certified	4.3726	117.446051	3.33
Bahar Bin Hussin	Independent Smallholder (ISH)	Non RSPO Certified	4.254	117.446	11.84
Hamzah Bin Basri Kamaruddin	Independent Smallholder (ISH)	Non RSPO Certified	4.305667	117.491667	30.78
Mustamin Bin Mansoru	Independent Smallholder (ISH)	Non RSPO Certified	4.398564	117.475833	27.74
Sijih Bin Yanehing	Independent Smallholder (ISH)	Non RSPO Certified	4.177	117.852	21.39
Jamiah Bt Boling	Independent Smallholder (ISH)	Non RSPO Certified	4.306222	117.493389	17.48

Syarikat Jah Cherng Sdn Bhd	Independent Smallholder (ISH)	Non RSPO Certified	4.397	117.443	3.29
Branko Sdn Bhd	External Estate	Non RSPO Certified	4.7876644	117.4297319	343.42
Twin Wealth Plantation(Tawau) Sdn Bhd	External Estate	Non RSPO Certified	4.294119	117.405289	1407.6
Amalan Progresif Sdn Bhd	External Estate	Non RSPO Certified	5.048972	118.488111	3528.21
Kalabakan Plantation Sdn Bhd	External Estate	Non RSPO Certified	4.349558	118.488111	7283.92
Borneo Samudera Sdn Bhd	External Estate	Non RSPO Certified	4.345197	117.393961	5114.96
LL Prospect Sdn Bhd	External Estate	Non RSPO Certified	4.271	117.446	2471.67
Johan Permata Sdn Bhd	External Estate	Non RSPO Certified	4.293511	117.473058	397.77

Era Harum Sdn Bhd	External Estate	Non RSPO Certified	4.287664	117.429231	293
Steady Contour Sdn Bhd	External Estate	Non RSPO Certified	4.322013	117.380016	52.75
Favourite Trend Sdn Bhd	External Estate	Non RSPO Certified	4.306669	117.386538	34.4
Wise Mission Sdn Bhd	External Estate	Non RSPO Certified	4.310602	117.379816	21.61
Tanjung Senja Sdn Bhd	External Estate	Non RSPO Certified	4.311541	117.350466	16.35

Interactive Return Sdn Bhd	External Estate	Non RSPO Certified	4.309508	117.344677	75.1
Brikswin Corporation Sdn Bhd	External Estate	Non RSPO Certified	4.306858	117.392513	35.33
Reka Bebas Sdn Bhd	External Estate	Non RSPO Certified	4.306439	117.369562	59.15
Hasrat Kosa Sdn Bhd	External Estate	Non RSPO Certified	4.314291	117.396072	55.41
Penuh Inovatif Sdn Bhd	External Estate	Non RSPO Certified	4.313913	117.358111	21.07

Universal Gateway Sdn Bhd	External Estate	Non RSPO Certified	4.298947	117.387433	105.11
Ciri Megah Sdn Bhd	External Estate	Non RSPO Certified	4.302388	117.379247	34.97
Konsep Muktamad Sdn Bhd	External Estate	Non RSPO Certified	4.301077	117.396205	34.64
Jesselton Landscape & Construction Sdn Bhd	External Estate	Non RSPO Certified	4.316388	117.388455	83.67
Jimat Maju Abadi Sdn Bhd	External Estate	Non RSPO Certified	4.307558	117.364105	47.2

Heng Ann Cocoa (T) Sdn Bhd	External Estate	Non RSPO Certified	4.223464	117.662179	589.56
Quantum Reality	External Estate	Non RSPO Certified	4.31428	117.373875	22.68
Era Realiti Sdn Bhd	External Estate	Non RSPO Certified	4.30725	117.382116	14.38
Steady Equity Sdn Bhd	External Estate	Non RSPO Certified	4.316911	117.344786	24.08
Ciri Intan Sdn Bhd	External Estate	Non RSPO Certified	4.3076053	117.3820513	24.23
Cahaya Andalas	External Estate	Non RSPO Certified	4.18916	117.21893	156.3

Firmgoal Sdn Bhd	External Estate	Non RSPO Certified	4.324423	117.455695	1798.89
Usahawan Borneo Plantation	Collecting Centre	Non RSPO Certified	-	-	30969.04
Maha Sawit Sdn Bhd	Collecting Centre	Non RSPO Certified	-	-	951.51
Pertubuhan Peladang Kawasan Kalabakan	Collecting Centre	Non RSPO Certified	-	-	108.29
GPP Resources Berhad	Collecting Centre	Non RSPO Certified	-	-	22,526.9
				TOTAL	**85,847.43**

3.5 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	20.01.2025
	End Date	19.01.2026
Projected Certified FFB Volume (MT)	81,108.00	
Average Production Yield (MT/ Ha)	16.30	
Projected CSPO Certified Volume (MT)	Identity Preserved	NA
	Mass Balance	17,441.50
Projected CSPK Certified Volume (MT)	Identity Preserved	NA
	Mass Balance	3,886.67
Oil Extraction Rate (OER) (%)	21.50%	
Kernel Extraction Rate (KER) (%)	4.80%	

3.6 Information of Previous & Current License (Identity Preserved) -NA

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

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

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

Name of Palm Oil Mill	**SILIMPOPON PALM OIL MILL**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	20.01.2023	Start Date	20.01.2024
	End Date	19.01.2024	End Date	19.01.2025
Actual Production Period Reported	From	20.01.2023	From	20.01.2024
	To	19.01.2024	To	18.10.2024
Projected FFB Certified Volume (MT)	93,804.00		81,108.00	
Actual production of FFB (MT)	85,407.68		NA	
Projected CSPO Certified Volume (MT)	20,160.29		17,441.49	
Actual CSPO Production Volume (MT)	16,662.66		NA	
Actual CSPO Volume Sold as RSPO Certified (MT)	16,039.17		NA	
Actual CSPO Volume Sold as Conventional (MT)	0.00		NA	
Actual CSPO Volume Sold under Other Scheme (MT)	0.00		NA	
Total Actual CSPO Volume Sold (MT)	16,039.17		NA	
Actual CSPO credits sold (where applicable) (MT)	0.00		NA	

Projected CSPK Certified Volume (MT)	4,510.77	3,886.67
Actual CSPK Production (MT)	4,312.24	NA
Actual CSPK Volume Sold as RSPO Certified (MT)	4,252.45	NA
Actual CSPK Volume Sold as Conventional (MT)	0.00	NA
Actual CSPK Volume Sold under Other Scheme (MT)	0.00	NA
Total Actual CSPK Volume Sold (MT)	4,252.45	NA

Add tables as necessary

4 Audit Programme

4.1 Audit Methodology

The audit covered one palm oil mill and all two of its supply base. The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document, Nov 2020. The Silimpopon POM supply base covered during the audit are both Silimpopon 1 Estate and Silimpopon 2 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, independent smallholders, and other relevant stakeholders were also conducted during the audit. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

4.2 Audit Team Member

Name	Role	CAB Auditor Number
ROHAZIMI MAT NAWI	Lead Auditor	ASI1P4D2WW
DZULFIQAR AZMI	Auditor	ASI1GIVNPH
MOHD ZULFAKAR KAMARUZAMAN	Auditor	ASI17IDGG4

4.3. Audit Plan –

Date	Time	CAB Auditor Number	Location	Activity
Opening Meeting at 8.30am				
14/10/2024	09.00 am - 05.30 pm	*ASI1P4D2WW (RMN)*	Silimpopon POM	**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Hazard identification and Risk Management ▪ Occupational safety & health practice witness activities at site ▪ Interview with workers, safety committee and contractors ▪ Waste management including disposal site ▪ Aspects/impacts of estate management ▪ Controlled/open burning ▪ Pollution mitigating plans ▪ River water protection ▪ Management and disposal of waste including pesticides containers ▪ Waste & chemical management ▪ Facilities at workplace Site visit at sterilizer, boiler, scheduled waste store, chemical store, effluent treatment plant and Lab.
	09.00 am - 05.30 pm	*ASI1GIVNPH (DA)*		**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Laws and regulations ▪ Social aspects - SIA, management plan & implementation, workers' quarters. ▪ Interview with gender committee, worker representative, etc ▪ Linesite inspection ▪ Complaints and grievances ▪ Workers Issues & welfare ▪ Good Agricultural Practice- witness activities at site (weeding/ spraying, etc) ▪ EFB mulching, POME application ▪ Plantation on hilly/swampy area

				▪ IPM implementation, training and safe use of agro-chemicals. ▪ New planting Site visit at Housing area FFB receiving area
	09.00 am - 05.30 pm	*ASI17IDGG4 (MZK)*		**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Land titles user rights ▪ Boundary, adjacent and neighbouring land use ▪ Stakeholder consultation with affected communities surrounding the CU ▪ Interview with contractors, supplier, etc ▪ Consultation with relevant government agencies ▪ Training and skill development programs ▪ HCV/RTE and action plan ▪ Training and skill development programs ▪ Metric Template & TBP
15/10/2024	09.00 am - 05.30 pm	*ASI1P4D2WW (RMN)*	Silimpopon 1 Estate	**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Hazard identification and Risk Management ▪ Occupational safety & health practice witness activities at site ▪ Interview with workers, safety committee and contractors ▪ Waste management including disposal site ▪ Aspects/impacts of estate management ▪ Controlled/open burning ▪ Pollution mitigating plans ▪ River water protection ▪ Management and disposal of waste including pesticides containers

				▪ Waste & chemical management ▪ Facilities at workplace Site visit at scheduled waste store, chemical store, premix area, sanitation facilities, workshop and landfill.
	09.00 am - 05.30 pm	*ASI1GIVNPH (DA)*		**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Laws and regulations ▪ Social aspects - SIA, management plan & implementation, workers' quarters. ▪ Interview with gender committee, worker representative, etc ▪ Linesite inspection ▪ Complaints and grievances ▪ Workers Issues & welfare ▪ Good Agricultural Practice- witness activities at site (weeding/ spraying, etc) ▪ EFB mulching, POME application ▪ Plantation on hilly/swampy area ▪ IPM implementation, training and safe use of agro-chemicals. ▪ New planting Site visit at Harvesting activities at block 01TA21, block 02TB9 Spraying activity at block 03TC18 Housing area CLC Sundry Shop
	09.00 am - 05.30 pm	*ASI17IDGG4 (MZK)*		**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Land titles user rights ▪ Boundary, adjacent and neighbouring land use ▪ Stakeholder consultation with affected communities surrounding the CU

				▪ Interview with contractors, supplier, etc ▪ Consultation with relevant government agencies ▪ Training and skill development programs ▪ HCV/RTE and action plan ▪ Training and skill development programs ▪ Metric Template & TBP Site visit at Boundary block 02TB7 HCV 6 – coal mines area block 02TB11 HCV 6 – Cave tunnel entrants block 01TA20 HCV 1,2,3 block 03TC
16/10/2024	09.00 am - 05.30 pm	*ASI1P4D2WW (RMN)*	Silimpopon 2 Estate	**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Hazard identification and Risk Management ▪ Occupational safety & health practice witness activities at site ▪ Interview with workers, safety committee and contractors ▪ Waste management including disposal site ▪ Aspects/impacts of estate management ▪ Controlled/open burning ▪ Pollution mitigating plans ▪ River water protection ▪ Management and disposal of waste including pesticides containers ▪ Waste & chemical management ▪ Facilities at workplace Site visit at scheduled waste store, chemical store, premix area, sanitation facilities, workshop and landfill.
	09.00 am - 05.30 pm	*ASI1GIVNPH (DA)*		**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Laws and regulations ▪ Social aspects - SIA, management plan & implementation, workers' quarters.

				▪ Interview with gender committee, worker representative, etc ▪ Linesite inspection ▪ Complaints and grievances ▪ Workers Issues & welfare ▪ Good Agricultural Practice- witness activities at site (weeding/ spraying, etc) ▪ EFB mulching, POME application ▪ Plantation on hilly/swampy area ▪ IPM implementation, training and safe use of agro-chemicals. ▪ New planting Site visit at Harvesting activities at block 04TKE8, block 02KC2 Manuring activity at block 00KB11 Housing area Creche
	09.00 am - 05.30 pm	*ASI17IDGG4 (MZK)*		**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Land titles user rights ▪ Boundary, adjacent and neighbouring land use ▪ Stakeholder consultation with affected communities surrounding the CU ▪ Interview with contractors, supplier, etc ▪ Consultation with relevant government agencies ▪ Training and skill development programs ▪ HCV/RTE and action plan ▪ Training and skill development programs ▪ Metric Template & TBP Site visit at Boundary block 99KA1 HCV 1,2,3 block 04KE

17/10/2024	09.00 am - 05.30 pm	*ASI1P4D2WW (RMN)*	Silimpopon 2 Estate	**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Hazard identification and Risk Management ▪ Occupational safety & health practice witness activities at site ▪ Interview with workers, safety committee and contractors ▪ Waste management including disposal site ▪ Aspects/impacts of estate management ▪ Controlled/open burning ▪ Pollution mitigating plans ▪ River water protection ▪ Management and disposal of waste including pesticides containers ▪ Waste & chemical management ▪ Facilities at workplace
	09.00 am - 05.30 pm	*ASI1GIVNPH (DA)*		**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Laws and regulations ▪ Social aspects - SIA, management plan & implementation, workers' quarters. ▪ Interview with gender committee, worker representative, etc ▪ Linesite inspection ▪ Complaints and grievances ▪ Workers Issues & welfare ▪ Good Agricultural Practice- witness activities at site (weeding/ spraying, etc) ▪ EFB mulching, POME application ▪ Plantation on hilly/swampy area ▪ IPM implementation, training and safe use of agro-chemicals. ▪ New planting
	09.00 am - 05.30 pm	*ASI17IDGG4 (MZK)*		**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Land titles user rights

				▪ Boundary, adjacent and neighbouring land use ▪ Stakeholder consultation with affected communities surrounding the CU ▪ Interview with contractors, supplier, etc ▪ Consultation with relevant government agencies ▪ Training and skill development programs ▪ HCV/RTE and action plan ▪ Training and skill development programs ▪ Metric Template & TBP
18/10/2024	09.00 am - 05.30 pm	*ASI1P4D2WW (RMN)*	Silimpopon POM	**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Controlled/open burning ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge ▪ Management and disposal of waste including pesticides containers ▪ Training and skill development programs ▪ Waste & chemical management ▪ Facilities at workplace ▪ Occupational safety & health practice witness activities at site ▪ Hazard identification and Risk Management
	09.00 am - 05.30 pm	*ASI1GIVNPH (DA)*		**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Social aspects - SIA, management plan & implementation, workers' quarters. ▪ Interview with gender committee, worker representative, etc ▪ Linesite inspection ▪ Complaints and grievances ▪ Workers Issues & welfare ▪ Laws and regulations ▪ GHG assessment

	09.00 am - 05.30 pm	*ASI17IDGG4 (MZK)*		**Coverage of assessment: P1, P2, P3, P4, P6, P7:** **Site visit and assessment on Supply Chain Implementation including the:** • Model used • General Chain of Custody • System Requirements • for the supply chain • Documented procedures • Purchasing and goods in • Outsourcing activity • Sales and goods out • Processing • Records keeping • Registration • Training • Claims ▪ Land titles user rights ▪ Mill Boundary, adjacent and neighbouring land use ▪ Stakeholder consultation with affected communities surrounding the CU ▪ Interview with contractors, supplier, etc ▪ Consultation with relevant government agencies ▪ Training and skill development programs ▪ Mill best practices
Closing Meeting at 5.30 pm				

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

4.4 Changes of the initial audit plan (if applicable)

Not applicable.

4.5 Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result x = (√y) x (z)	Total Sampled
Mill	Silimpopon POM	N/A	1	All mills shall be audited (i.e. 1 mill).
Own/Managed Estates	SILIMPOPON 1 SILIMPOPON 2	Low Risk	2	All estates audited (i.e. 2 estates)
Scheme Smallholder		Choose an item		
Scheme Outgrower		Choose an item		
Independent Outgrower		Choose an item		

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

4.6 Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2024	20xx	20xx	20xx	20xx
Silimpopon POM	☒	☐	☐	☐	☐
Silimpopon 1	☒	☐	☐	☐	☐
Silimpopon 2	☒	☐	☐	☐	☐

4.7 Audit Team Leader and Audit Team Information

Audit Team Leader: Rohazimi Mat Nawi	
Requirements	**Description**
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Had more than 5 years in the palm oil sector, health and safety, environmental management and other sustainability audit such as MSPO.
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Had attended training RSPO P&C and RSPO ISH standard and completed evaluation and qualified as lead auditor RSPO since 2020.
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Successfully completed refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor in 2023.

Audit Team Members:		
Requirements	**CAB Auditor Number**	**Description**
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	*ASI1P4D2WW (RMN)*	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia
	ASI1GIVNPH (DA)	Hold a B. Sc. in Agriculture from University Teknologi Mara (UiTM).
	ASI17IDGG4 (MZK)	Hold B. Sc. Forestry from Universiti Putra Malaysia
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	*ASI1P4D2WW (RMN)*	Had more than 5 years in the palm oil sector, health and safety, or environmental management auditing since 2015.
	ASI1GIVNPH (DA)	He had more than 5 years of working experience in the oil palm operation and experience in social auditing since 2017.
	ASI17IDGG4 (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
Successfully completed an RSPO endorsed P&C lead auditor course	*ASI1P4D2WW (RMN)*	Completed RSPO endorsed P&C lead auditor course in 2020 by Chemark Training.
	ASI1GIVNPH (DA)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.
	ASI17IDGG4 (MZK)	Completed RSPO endorsed P&C lead auditor course in 2015 by Wild Asia.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	*ASI1P4D2WW (RMN)*	Successfully attended Integrated Management System lead assessor course in 2015.
	ASI1GIVNPH (DA)	Successfully attended Integrated Management System lead assessor course in 2017.
	ASI17IDGG4 (MZK)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
Demonstrable understanding of the latest version of RSPO Certification Systems	*ASI1P4D2WW (RMN)*	Demonstrated good understanding of the latest version of RSPO Certification Systems
	ASI1GIVNPH (DA)	Demonstrated good understanding of the latest version of RSPO Certification Systems
	ASI17IDGG4 (MZK)	Demonstrated good understanding of the latest version of RSPO Certification Systems

For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	*ASI1P4D2WW (RMN)*	Not applicable
	ASI1GIVNPH (DA)	
	ASI17IDGG4 (MZK)	
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	*ASI1GIVNPH (DA)*	Had completed and pass evaluation of RSPO lead auditor since 2018.
	ASI17IDGG4 (MZK)	Had completed and pass evaluation of RSPO lead auditor since 2015.
Knowledgeable and experience of the local/regional laws	*ASI1P4D2WW (RMN)*	Knowledgeable and experience of the local/regional laws
	ASI1GIVNPH (DA)	Knowledgeable and experience of the local/regional laws
	ASI17IDGG4 (MZK)	Knowledgeable and experience of the local/regional laws
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	*ASI1P4D2WW (RMN)*	Had more than 5 years of working experience in the palm oil mill operation
	ASI1GIVNPH (DA)	Had more than 5 years of working experience in the oil palm operation
	ASI17IDGG4 (MZK)	Had more than 5 years of working experience in the oil palm operation
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	*ASI1P4D2WW (RMN)*	Had more than 5 years of working experience in the oil palm operation and auditing health and safety
	ASI1GIVNPH (DA)	Had more than 5 years of working experience in the oil palm operation and auditing health and safety
	ASI17IDGG4 (MZK)	Had more than 5 years of working experience in the oil palm operation and auditing health and safety
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	*ASI1P4D2WW (RMN)*	NA
	ASI1GIVNPH (DA)	Attended SA 8000 training in 2018 and SMETA training in 2021. Had more than 5 years of working experience in the oil palm operation and auditing social.
	ASI17IDGG4 (MZK)	Attended SA 8000 training in 2018 and SMETA training in 2021. Had more than 5 years of working experience in the oil palm operation and auditing social.

Experience in handling of land rights, gender and indigenous peoples' issues;	*ASI1P4D2WW (RMN)*	NA
	ASI1GIVNPH (DA)	NA
	ASI17IDGG4 (MZK)	Had more than 5 years of auditing experience in handling of land rights, gender and indigenous people issue.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	*ASI1P4D2WW (RMN)*	Experience in auditing ISO 14001 Environmental Management Systems standard since 2016.
	ASI1GIVNPH (DA)	NA
	ASI17IDGG4 (MZK)	Possessed B. Sc. Forestry from Universiti Putra Malaysia and experienced auditing High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture
Fluent in one of the main national languages	*ASI1P4D2WW (RMN)*	Fluent in Bahasa Malaysia and English.
	ASI1GIVNPH (DA)	Fluent in Bahasa Malaysia and English.
	ASI17IDGG4 (MZK)	Fluent in Bahasa Malaysia and English.
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	*ASI1P4D2WW (RMN)*	NA
	ASI1GIVNPH (DA)	NA
	ASI17IDGG4 (MZK)	Had completed RSPO Supply Chain auditor training course in 2016 and has been auditing since.

5 Audit Findings & Results

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1);		Adequate information covering environmental, social and legal issues which are relevant to RSPO Criteria and relevant to stakeholders is shared for effective participation and decision making. Requests for information from the Regulatory Department such as DOE, DOSH, District Officer, MPOB Tawau or buyers during compliance visit were attended. Besides, KHB also published Annual Report 2023 which incorporating upstream and downstream information.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	• Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		Information available in appropriate languages (English/Bahasa) and accessible to relevant stakeholders through sample meeting latest conducted at Silimpopon CU. The records of communication were identified and maintained in different files depending on the stakeholder. The CU continued to use the 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 Kretam Holdings Berhad website at http://www.kretam.com/.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.3 (C)	Records of requests for information and responses shall be maintained.		Communication with authorities such as DOSH, DOE, were maintained. For FY 2023 and 2024, there is no record requested by external stakeholders so far.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.4 (C)	Consultation and communication procedures are documented, disclosed,		The consultation and communication procedures were documented. External and internal communication procedures developed by Kretam	☒ Conform

	implemented, made available, and explained to all relevant stakeholders by a nominated management official.		Holdings Berhad for the estates and mill maintained to be followed and available at the audited sites. An examination of the records kept in the internal and external communication files found that the estates and mill followed the procedures and manuals developed by the company. In the case of internal communications, records of meetings, briefings and memos were sighted. Notices and posters / pamphlets observed displayed on notice boards at the office and the muster ground were also used as a means of internal communication. 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.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		Stakeholder list FY 2024 was established and maintained in both mill and estate and were found up to date.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.				
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		Policy for ethical conduct is available via Code of Conduct & Human Rights Policy. The ethical conduct policy is implemented in its sampled business operations and transactions. Contractors, suppliers and employees interviewed are aware of conflict of interest and the offence of accepting bribery and have been briefed on the same during stakeholder meetings and company policy briefings.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		The system to monitor compliance and the implementation of the policy and overall ethical business practice was executed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.				
2.1.1 (C)	The unit of certification complies with applicable legal requirements.		It was evident that Kretam Silimpopon CU continue to comply with the applicable laws and regulations applicable to their operation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.		Silimpopon CU had documented the List of Laws, Regulations and Guidelines Description covering all the necessary regulatory requirements. The Silimpopon CU was tracking any changes to applicable law and had Head of Human Resources and Sustainability as the person responsible to monitor any changes to the law and to cascade those changes to all sites.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		Legal boundaries were maintained by the CU, with signboard and red painted poles.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.				
2.2.1	A list of contracted parties is maintained.		The list of contracted parties is maintained by each unit in its respective stakeholder list. The lists contain name of contractors, designated contact persons, address, telephone/ fax/ email and type of contracted works done.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.		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. Legal due diligence is carried out.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.		Contract agreement issued to suppliers and contractors contain clauses requiring compliance to legal requirements and disallowing child, forced and trafficked labour.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.				
2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: ● Information on geo-location of FFB origins ● Proof of the ownership status or the right/claim to the land by the grower/ smallholder ● Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB		The information regarding the geo-location of FFB origins is provided in the "List of FFB Suppliers with Coordinates [GPS] is available. The information regarding the geo-location of FFB origins is provided in the "List of FFB Suppliers with Coordinates [GPS]." The ownership status or the right/claim to the land, as well as the valid use of land by the grower/smallholder been verified.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		The assessor identified three (3) indirectly sourced FFB in Silimpopon CU, namely Usahawan Borneo Sdn Bhd, Mahawasawit Sdn Bhd, and Pertubuhan Peladang Kalabakan. The information on the geo-location of FFB origins is detailed in the "List of FFB Suppliers with Coordinates [GPS]." Ownership status, the right/claim to the land, or valid land use by the grower/smallholder is confirmed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.

3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly developed business case for Scheme Smallholders.		All Estates in Silimpopon Cu continued to make commitment to long–term economic and financial viability. The annual budget for FY 2023 to FY 2029 were sighted. The budget provisions covered activities for upkeep, replanting, cultivation, harvesting & evacuation, welfare, capital expenditure, RSPO compliance etc. The budget included projections on yield per hectare, and total cost of production per MT and per hectare.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		All Estates in Silimpopon Cu continued to maintain replanting programs. The replanting programs until FY 2029 were sighted. The programme were reviewed once a year and is incorporated in their annual financial budget.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product		The management review meeting for SPOM CU which were held in September 2024 attended by all the managers and sustainability team. It was chaired by Sustainability Chairman. The Management has transparently address continuous suitability, adequacy and effectiveness of the requirements for effective implementation of RSPO.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	conformity Status of preventive and corrective actions Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement			☐ Not Applicable (justification required)
Criterion 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.				
3.2.1 (C)	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS,		The continual improvement plan is developed in conjunction with the EAIA and Environmental Management Plan. The plan is reviewed every 12 months or more often if significant changes in the Company's operations or in the operating environment occurs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	peatland and other conservation areas (Criteria 7.7 and 7.12)			
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		The auditor verified and checked the data and figure given was match with their database system.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				

3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		The CU SOPs for each of the process had continued to be implemented. Brief version of the SOPs was displayed at the appropriate locations. Copies of the documented SOPs were presented to the audit team. Generally, it was observed that activities being implemented involved safety and health, environmental, quality, employees, etc.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.3.2	A mechanism to check consistent implementation of procedures is in place.		All Estates and Mill at Syarikat Kretam CU had in place the mechanism to check consistent implementation of procedures. Both 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, Agronomist visits and by RSPO Audits. Implementation is also monitored by Estate Manager and direct report to Senior Estate Manager. However deviation from the contract agreement sighted, and raised as ***Minor NCR.***	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.3.3	Records of monitoring and any actions taken are maintained and available.		Records of monitoring and the actions taken by estates in Silimpopon CU continued to be maintained. This was to ensure that the established procedures were consistently implemented.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.				
3.4.1 (C)	In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		There was no new planting in the CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		The social management and monitoring plans of all estates and mill within Silimpopon CU have been developed with participation of affected stakeholders after getting both positive and negative inputs during meetings with stakeholders. Consequently, the previous Minor NCR was adequately addressed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		The social management and monitoring plans of all estates and mill within Silimpopon CU have been developed with participation of affected stakeholders after getting both positive and negative inputs during meetings with stakeholders. The review was conducted with the participation of affected parties such as local communities,	☒ Conform ☐ Major Nonconformity

			NGO's, government agencies, internal stakeholders (Workers, Staff) and contractors. The plan was reviewed on yearly basis	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.5: A system for managing human resources is in place.				
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		Employment procedures for recruitment, selection, hiring, are documented for locals and foreign workers. The employment procedures for retirement and termination are also available in the local workers' employment contracts and also there is SOP on that. Similarly, foreign workers' contracts also contain provision for mutual termination. However, the retirement procedure is not applicable to foreign workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented and records are maintained.		Based on the sampling of the workers' employment contracts and personal files, there is evidence that the employment procedures on recruitment, selection, hiring, promotion are implemented, and records maintained. No termination has been carried out, and so this could not be verified during the audit. Hiring process of submitting job application, interviews, medical check-ups, issuance of offer letters, and performance assessments were sighted for Malaysian workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		Both the mill/estates had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, as well as CHRA reports were verified during the assessment and found effective implemented.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		Occupational health and safety (OHS) management plan for Silimpopon CU has been established and effectively implemented.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.				

3.7.1 (C)	A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.		A documented program that provided training for all staff and workers which took into account gender-specific needs, and which covered applicable aspects of the RSPO P&C was available on all estates and POm. A training need identification matrix has been established with target dates for the training identified.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.7.2	Records of training are maintained, where appropriate on an individual basis.		Silimpopon CU continued to train its executives, staff and workers. Records of training were kept in the training file. The records included information on the title of the training, name and signature of the attendees, name of the trainer, time and venue.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		Training on Supply Chain requirements has been conducted in Sept 2024. The training has been conducted by Sustainability Executive to mill manager, maintenance engineer, assistant mill engineer, admin supervisor, shift supervisor, grader, laboratory assistant, and weighbridge operator. The intention on this training was to create awareness on understanding on supply chain requirement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is		Not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	applicable.			
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.		Silimpopon Mill sourced for their FFB from own estates and external ffb supplier.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		The estimated tonnage of CPO and PK can be refer to table 3.5.(Projected Certified Volume for Next License in this report)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		The mill was observed to have met with registration and reporting requirements for supply chain through the RSPO Palm Trace.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
3.8.5	Documented Procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no		Silimpopon POM Organizational, management systems and the operational systems, documented policies and procedures of the organization holding certification, are sufficient and adequately implemented to meet the intent and requirements of the RSPO Supply Chain Certification Standard. Sighted Kretam oil mill has updated the procedure named RSPO Supply Chain Certification Manual Revision 2. The Mill Manager have overall responsibility for and authority over the implementation of SCCS requirement and compliance with all applicable requirements. Mill engineer and sustainability executive -mill also assist the implementation of supply chain requirement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	contamination in the IP mill.			
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and required corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.		Procedure to conduct annual internal audit was established Under title 'internal Audit Procedure" revision 2. The purpose of this procedure is to provide guidelines to conduct internal audit for RSPO SCCS & other similar standard.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume		Kretam Silimpopon had continued to receive certified FFB from own Estate Which is Silimpopon 1 and Silimpopon 2 and Uncertified FFB from Surrounding Smallgrower and Small holder which is 75 suppliers. During this Assessement sighted evidence there is no projected overproduction of certified tonnage for CPO PK and Silimpopon POM. Thus, Past Major NCR MZK 01 2023 was successfully closed	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	(iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.			☐ Not Applicable (justification required)
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number		The procedure for handling sales and delivery was reviewed and found to be adequate. Sales activities are typically managed by the Sales and Marketing Department at the Headquarters on behalf of Silimpopon POM.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent		There are 4 outsource company CPO and PK transporter . b) There was a contract document between Silimpopon POM and the transporters. Access to the outsourcing contractor or operation if an audit was stated in the contract.	☒ Conform ☐ Major Nonconformity

	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,		c) There were explicit procedures for the outsourced process. “outsourcing activities (CPO&PK) – SCCS. d) Inspection was carried out by Lab Supervisor or lab attendant as additional effort to ensure no contamination.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	systems, and all information, when this is announced in advance.			
3.8.10	The mill shall record the names and contact t details of all contractors used for the physical handling of RSPO certified oil palm products.		Silimpopon POM has outsource the transportation of certified CPO and certified PK. An agreement covering the outsources activity were sighted. It has been properly recorded.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		There is a no new contractors appointed used for the physical handling of RSPO certified oil palm products, Syarikat Pengangkutan Indah Permai also has terminated their contract with Silimpopon POM due to they cannot comply with RSPO Requirement. Thus Past NCR was successfully closed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.12	Record Keeping (i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. (ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant		(i)Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up-to-date. (ii)All records related to RSPO SC were maintain minimum for 2 years. Sample CPO dispatch note since Jan 2015 until to date was available and well maintained.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. (iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. (iv) For Mass Balance Module, the mill: a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. 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.)		(iii)Not applicable (iv) Sales activities usually handled by Sales and Marketing Department Department (HQ) on behalf of Silimpopon POM. Personnel updated the RSPO IT platform system upon confirmed contract. Mill receive copy of transaction input to the system on monthly basis based on contract summary (buyer weight being put in).	☐ Not Applicable (justification required)
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		Based on nature of their processing activities, Silimpopon POM's conversion factor shall be based on their oil extraction rate (OER) and kernel extraction rate (KER). These rates being monitored on daily	☒ Conform ☐ Major Nonconformity

	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.		basis as part of their process performance evaluation and consolidated at month end.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.			☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.		Not applicable	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products		Silimpopon POM through usually handled by The procedure in handling of sale and delivery was sighted and found adequate. Sales activities usually handled by Sales and Marketing Department Department (HQ) on behalf of Silimpopon POM. Personnel updated	☒ Conform ☐ Major Nonconformity

	are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. (ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform		the RSPO IT platform system upon confirmed contract.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.		Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. Silimpopon POM has not use RSPO corporate logo as well as trademark logo	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.		The CU has a Policy to protect human rights is contained in Code of Conduct & Human Rights Policy. The policy frameworks provide for protection for HRD and Whistleblowers and states that no reprisals would be taken against whistleblowers and HRDs. Similarly, the Whistleblowing Policy dated 1 Jun 2020 also aims to protect whistleblowers from reprisals or victimisation	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		There was no evidence 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.				
4.2.1 (C)	The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.		Grievance system is available in Kretam Holdings Berhad Group's Complaints and Grievance Procedure, Document No. KHB-HR-P05, Revision No. 3 with effective date of 1 September 2020. The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, Human Rights Defenders (HRDs), community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the Code of Conduct & Human Rights Policy on respect for HRDs. Anonymity of whistleblowers is provided in the Company's Whistleblower SOP known as Procedure for Whistleblowing that provides protection to whistleblowers where their identities will be kept confidential and ensuring no retaliation against whistleblowers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		Procedures are in place to ensure affected parties understand the Dispute and Resolution Procedures. newly arrived ones	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		Silimpopon CU keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.		The system used by the Silimpopon CU in resolving disputes exists in the procedure called Kretam Holdings Berhad Group's Complaints and Grievance Procedure.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				
4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.		Silimpopon CU is able to demonstrate that contributions to community development have been made based on consultation results with the local communities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.				
4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		Kretam Holdings Berhad - Silimpopon CU possesses documents affirming the legal ownership or lease, as well as authorized use of customary land, granted through a Free, Prior and Informed Consent (FPIC) process. The available documents include records related to the historical land tenure and the legal or customary use of the land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in		As outlined in 4.4.1 of this checklist, it has been confirmed through verification that the land is legitimately leased by Silimpopon CU from 1998 to 2096. The audit team has thoroughly investigated and can affirm that there are no land issues associated with previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	decision making.			
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).		As reported in section 4.4.1 of this checklist, it has been verified that the land has been legitimately leased by Silimpopon CU since 1998-2096. The audit team confirmed that there were no land issues related to previous owners. Additionally, the audit team reviewed the land title and confirmed compliance with this indicator.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately leased by Silimpopon CU since 1998-2096. The audit team had confirmed that there were no land issues related to previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately leased by Silimpopon CU since 1998-2096. The audit team had confirmed that there were no land issues related to previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately leased by Silimpopon CU since 1998-2096. The audit team had confirmed that there were no land issues related to previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately leased by Silimpopon CU since 1998-2096. The audit team had confirmed that there were no land issues related to previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately leased by Silimpopon CU since 1998-2096. The audit team had confirmed that there were no land issues related to previous owners.	☒ Conform ☐ Major Nonconformity

	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.			☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. c) Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately leased by Silimpopon CU since 1998-2096. The audit team had confirmed that there were no land issues related to previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.			
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately leased by Silimpopon CU since 1998-2096. The audit team had confirmed that there were no land issues related to previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately leased by Silimpopon CU since 1998-2096. The audit team had confirmed that there were no land issues related to previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately leased by Silimpopon CU since 1998-2096. The audit team had confirmed that there were no land issues related to previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately leased by Silimpopon CU since 1998-2096. The audit team had confirmed that there was no land issues related to previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately leased by Silimpopon CU since 1998-2096. The audit team had confirmed that there were no land issues related to previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				

4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		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 - Fair Compensation in order to handle any issues related with compensation. In accordance with the and SOP - Fair Compensation and Land Dispute, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the Kretam Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		The procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at mill and visited estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		Not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		Not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		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 - Fair Compensation in order to handle any issues related with compensation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.7.2 (C)	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.		There was no issue regarding compensation (monetary or otherwise) with villagers, local community and neighboring estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		Not applicable	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.				
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately leased by Silimpopon CU since 1998-2096. The audit team had confirmed that there were no land issues related to previous owners.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.8.2 (C)	Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.		Land conflict is not present in the area of the unit of certification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).		There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).		There was no conflict or dispute over the land.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion				
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.				
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		Current and past prices paid for FFB was made available at Silimpopon POM weighbridge	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		There is evidence that Silimpopon POM regularly explains the FFB Pricing to Smallholder who sent to their collection centre.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		The price for FFB has been adopted from MPOB Pricing.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		There is an agreement between FFB outsider suppliers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Contract with suppliers were drafted in the English language, which is understood by the suppliers as verified during interviews. They also confirmed that contract entered into are valid, fair and transparent as the terms of payment are being negotiated upon prior to signing.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		During documentation review and Interviewed with FFB Supplier confirmed that payments are made in a timely manner and invoice had been issued.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		Weighing Equipment in Silimpopon POM has been calibrated on a yearly basis.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		The unit of certification supports the Independent Smallholders through the training conducted on awareness on RSPO.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		A grievance mechanism which respects anonymity and protects complainants is in place at the Silimpopon CU. As at to date there is no complaint by stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		Kretam Holdings Berhad (KHB) 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. *Therefore, Past Minor NCR MZK 03 2023 has been successfully closed.*	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		Silimpopon CU 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). *Therefore, Past Minor NCR MZK 04 2023 has been successfully closed.*	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.		Kretam Holdings Berhad (KHB) 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. However, the Growers and villagers were not in favor in the implementation due to high cost and they prefer to do MSPO	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and more focus to upgrade to MSPO 2.0 Standard.	
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		Not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		Currently KHB has created a system to trace their stakeholder around their estates. Kretam Holdings Berhad (KHB) have their own report on the progress of the smallholder support program. Currently Kretam Holdings Berhad has Collaboration Program with WWF to certify their surrounding smallholder, the collaboration started in August 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions				
Criterion 6.1: Any form of discrimination is prohibited.				
6.1.1 (C)	Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.		A policy of equal opportunities policy including identification of relevant/affected groups is promoted through the Kretam Holdings Berhad Group's "Code of Conduct & Human Right Policy", available in two languages (Malay and English).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.1.2 (C)	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees		Based on documentation reviewed such as employment contracts and letters of offer, pay slips, allocation of housing at the linesite and audit interviews, there is no evidence that local and foreign workers, women and local communities have been discriminated against. Interviews conducted with workers (male, female, local and migrant) as well as local communities also confirmed that this is so.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available		As stipulated in the contracts, Job Description and Yearly Salary Scale for workers and Staff the recruitment selection, hiring and promotion where relevant are based on availability, skills, capabilities, qualities, and medical fitness necessary for the jobs. For monthly paid employees, interviews are done by Estate Manager/Mill before a panel of interviewers who would objectively assess the candidate for suitability. Promotions are based on recommendations, Years of service and performance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women		There was no evidence that pregnancy tests are being conducted as a discriminatory measure.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		The gender committees throughout the Kretam Mill CU are known as the Gender Committee. Membership comprises female employees and the employees' wives. Based on interviews of the committee members and review of meeting minutes, the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			Committees main activities are to provide awareness to its members on issues of concern. These relate to sexual harassment, domestic and other forms of abuse, children's health, immunization and education, as well as women's reproductive rights.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.6	There is evidence of equal pay for the same work scope		Comparisons were made of sampled employment contracts and payslips of Mill and Estate Workers (local and foreign). Evidence is available that sampled workers receive equal pay for equal work.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW)				
6.2.1 (C)	Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.		Contracts for local and Indonesian foreign workers at the Silimpopon POM , Silimpopon 1 Estate , and Silimpopon 2 Estate were sampled and confirmed that all workers and the management signed a dated contract of employment. The terms and conditions of employment are contained in the employment contracts which include duration of employment, place of work, salary, working hours, medical benefits, annual leave, sick leave, termination of service, and other benefits provided (housing, employment cost, etc.). The contract was available in both languages (English and Bahasa Malaysia).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members		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 termination, salary deductions, maternity entitlements, and more. All terms comply with the Sabah Labour Ordinance. 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. 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. However, there is no evidence of a contract agreement between Pemborong Kartinah and its four workers. Additionally, there is no evidence of payment contributions to EPF and SOCSO for the workers and raised as Major NCR DA 02.	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements		The management always ensures that workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water		CU have provided adequate housing, water supplies, medical, educational and welfare amenities. Linesite inspection findings	☒ Conform

	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		reported by the Medical Assistant on all the above dates were sighted. The houses were all in good conditions, and each house has between 2 – 3 bedrooms. Among the facilities provided are creche, CLC school, clinic where medical treatment and facilities are provided for free, sundry shops selling daily necessities such as rice, flour, sugar, cooking oil, etc. The workers' housing areas also have a mosque, a community hall, a football field, and badminton/volleyball court. Workers interviewed confirmed that the houses and amenities provided are adequate, comfortable and requests for repairs were attended to in a timely manner. All houses have constant water supply and electricity which are provided free of charge. A Visiting Medical Officer visits the clinic twice a month to review cases, provide guidance to the medical assistant and to check the conditions at the workers' housing area. Other amenities, such as a community hall, place of worship, and sports facilities, are also provided. Government schools and Community Learning Centers (CLC) are available within or near the estate complex, ensuring children have access to quality education without the need for long commutes. ***As a result, previous Major NCR was satisfactory closed.***	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		All units within the Silimpopon CU have their own canteen/grocery store which sells basic items such as eggs, flour, rice, vegetables, frozen food such as fish, meat, onions, etc. Workers interviewed informed us that they purchase items from these stores, and are able to either pay in cash, or on credit. Additionally, for Silimpopon Estate, monthly *tamu and* mobile local	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			markets are also available where workers can have 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: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist		Silimpopon CU has carried out the calculation of prevailing wages and in-kind benefits as evidenced from prevailing wages calculation. The calculation took into account i.e. housing, electricity, water, education, child care and healthcare. Based on the breakdown given, the calculation of prevailing wages including in-kind benefits is reasonable and in line with RSPO Guidance on calculating prevailing wages.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.7	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal		Employment contracts detailing payments and conditions of employment available to the permanent workers employed. No casual, temporary and day labour employed within all operating units within the Silimpopon CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such				

personnel				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		Silimpopon CU subscribes to the documented policy on Freedom of Association and Right to Collective Bargaining. This Policy is available in dual language, i.e. Bahasa Malaysia and English and it recognizes and respects of employees to join trade union of their choice and to bargain collectively subject to the provisions of relevant national legislations. Employment contracts sighted do not contain any prohibitive clause from joining any trade unions.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request		There are no trade unions at Silimpopon CU, but the Workers' Welfare and Social Committees have been established at every unit. The Committee comprise management and worker representatives. Evidence is available that management holds regular meetings with the Workers' Welfare and Social Committees.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		Evidence is available that workers' representatives that sit in the Joint Consultative Committee (JCC) have been independently and freely elected by the workers themselves. No evidence of any management interference was observed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.4: Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		Silimpopon CU subscribes to Kretam Holdings Berhad Group, Social Policy. The Policy states KHB Group ensure that NO child (a person under the age of 15 years) or young person (who has attained the age of 15 years but has not attained the age of 18 years) shall be, or be required or permitted to be, engaged in any employment other that those allowed by the laws. Schools should encourage and motivate children to attend school, parents to be advised and warned verbally on the spot not to allow children to assist them, and the child sent home or to an appropriate childcare facility	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.2 (C)	There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure		Based on documentation review (master checkroll, personal files containing copies of passport, KTP or Malaysian IC), interviews conducted and observations in the field, all employees were above the age of 18 when they commenced work at Kretam Mill CU. There also have a documented age screening verification procedure in the Recruitment and Selection. Evidence is available that minimum age requirements are met.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		Interviews with a representative sample of workers and staff, along with observations during field visits, further confirmed that all employees are over 18 years of age.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.4.4	The unit of certification demonstrates communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live		Communication of Social Policy states KHB Group ensure that NO child (a person under the age of 15 years) or young person (who has attained the age of 15 years but has not attained the age of 18 years) shall be, or be required or permitted to be, engaged in any employment other that those allowed by the laws was given to external stakeholders during stakeholder meetings, Policy briefings to workers, and during induction trainings for new workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.5: Policies and procedures in place to protect workers' rights.				
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		The policy to prevent sexual and other forms of violence is contained in the Kretam Holdings Berhad Group's Social Policy.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		To protect the reproductive rights of all, especially of women, Kretam Mill CU has established a policy titled "Social Policy". All workers had been briefed on this Policy which included protection of their reproductive rights during training and the Gender Committee meetings are used as an avenue to disseminate information to its members regarding reproductive rights.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified		Management has assessed the needs of new mothers through consultations, with support from the Gender Committee. Actions have been taken to address the identified needs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		The system used by the Syarikat Kretam Mill CU in resolving disputes exists in the procedure called “Procedure on Complaint & Grievances”. This SOP is open to all stakeholders, internal workers, NGO’s, Third party etc. The system was open to all aggrieved parties as evidenced by the existence. There is also procedure name ‘Whistle blowing Policy’ to ensuring anonymity of complainants, community spokespersons and whistleblowers and Code of Conduct & Human Right Policy” ensuring anonymity HRD.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.				
6.6.1 (C)	All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages		Confirmed that Workers retain their passports, no reports of contract substitution, no recruitment fees paid, Overtime work is voluntary and Workers confirmed that there is no debt bondage or wage withholding, highlighting fair and ethical treatment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		There is a Foreign Worker Policy stated that the company committed to: • Foreign workers should enter into employment voluntarily and freely, without the threat of a penalty • No Debt bondage • No Withholding of wages • No charging the workers for recruitment fees • No discrimination • Etc	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.7: Appropriate health and safety measures are in place.				
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		The letter of appointment for the Managers signed by the Senior Manager was sighted. The Managers subsequently assigned duties of ESH coordinator to the Assistants for the down line implementation of ESH practices in the estates. Similar appointment was made for all the estates and the mill. All identified Executives were officially given a letter for such an appointment. All estates and the mill management conduct regular two-way communication with their employees through the quarterly ESH meeting. Minutes of meetings held by the mill and estates were verified.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		Syarikat Kertam Plantation Sdn Bhd Estates had in place accident and emergency procedures as stated in the Occupational Safety and Health Policy of Kertam Holdings Berhad Group. Accident and emergency procedures were available in adherence to the Kertam Holdings Berhad Group, Safety and Health SOP. First aid training was conducted annually. Master list of first aid box of all estates which is available at the office was checked and verified. Observed that, first aid box is well provided for all the field mandores whose involved in harvesting, manuring and spraying works. The content of first box which is held by harvesting, manuring and spraying mandore was verified. Telephone numbers and names of the members of the Emergency Response Team (ERT) were communicated to all employees and displayed at notice boards. Telephone numbers of the PIC, Police Station, Fire Brigade, and Government Clinic were also included. Accident statistics were being maintained in a satisfactory manner and periodically reviewed. Accident/injury record were recorded using Lost Time Accident (LTA) metrics. Quarterly review on accident cases had	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			been carried out during quarterly OSH committee meeting. Telephone numbers and names of the members of the Emergency Response Team (ERT) were communicated to all employees and displayed at notice boards. Telephone numbers of the PIC, Police Station, Fire Brigade, and Government Clinic were also included.	
6.7.3 (C)	Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		All Training and Briefing on the operations were provided for workers to educate them on safe working practices to ensure applicable precautions are adhered. During site visit at all estates and mill all PPE has been provided free of charge and was sighted all workers wearing appropriate PPE. Staff and workers such as the storekeepers, harvesters and sprayers were continuously trained and random interviews conducted showed that they had understood the hazards involved and the usage and handling of chemicals in a safe manner.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection		The Mill and Estates provide medical care and insurance coverage for all the workers. In addition, the estates and mill provide medical care to all workers using own Medical Assistant services. Cases requiring additional/serious treatment are referred to Klinik Kinabatangan 17 KM and Hospital Tawau 109 KM away	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Man day MC.) This is summarized officially in the JKKP 8. Records are kept for a minimum 10 years in the office. Summary for the year is described in the JKKP 8 a mandatory requirement for submission	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			to DOSH by Jan of the subsequent year. Cases if any are reviewed during safety meetings.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Criterion 7.1: IPM plans are implemented and monitored to ensure effective pest control.				
7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		KHB has established and documented a comprehensive IPM plan with the document number SD–IPM Jil. 5/2020, subject to yearly review for both estates. Integrated Pest Management has been systematically implemented within the Kretam Holding Berhad Group to comply with RSPO, ISCC, and MSPO P&C requirements. The group also upholds an Environment Policy and Sustainable Policy, advocating for good agricultural practices and environmental protection. Each plantation region has its own IPM plan tailored to individual estates. The estates have documented IPM plans covering pest monitoring, control below threshold levels, utilizing cultural, biological, physical/mechanical methods, and pesticide use. These plans are guided by the Planting Manual and SOPs The IPM program addresses pest management for rats, bagworms, nettle caterpillars, rhinoceros beetles, and ganoderma. For bagworm control, the program involves planting beneficial plants such as Cassia cobanensis, Antigonan leptopus, and Turnera subulata. Rhinoceros beetle control utilizes pheromone traps.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			To minimize pesticide use, estates have strategically planted beneficial plants, mainly Tunera subulata, Cassia cobanensis, and Antigonon leptopus, with maps indicating the areas planted. Both estates conduct censuses on rat damage and diseases like Ganoderma, with rat baiting initiated when damage exceeds 2% and continued until bait acceptance falls below 20%.	
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.		Plan to prevent and monitor the spread of species referenced in the Global Invasive Species Database and CABI.org (if any). This is not practiced in the visited estate. None of the species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]		The Silimpopon CU had 2 policies on Zero Burning a main policy and sub policy. As advocated, both estates had practised Zero burning and there was no evidence on use of fire for any purpose inclusive of for pest control.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the		Justification of the use of pesticides had been documented. The use of selective products that are specific to the targeted pest, weed or disease had been defined in Planting Manual and SOP.	☒ Conform ☐ Major Nonconformity

	target pest, weed or disease are prioritised.		The Manual and SOP had included a chemical register list which indicated the purpose of usage (intended target), hazards signage, trade and generic names. All the Estates had maintained chemical registers and were up dated periodically.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.		All estates in Silimpopon CU 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(ai) applied per ha. Records of pesticides used were available for verification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		Application of pesticides was based on and guided. As part of the IPM plans, the quantity of pesticides required for various field conditions are documented and justified in Kretam Holding Berhad's Planting Manual.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		There was no evidence of prophylactic use of pesticides except in immature and young fields.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to: a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.		Both estates continued to use only pesticides which are officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A) and in accordance with USECHH Regulations 2000.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the		The CU maintained records indicating that pesticides were handled, used, and applied by trained personnel in accordance with the Chemical Safety Management Procedure, Chemical Hazard Risk Assessment (CHRA), and SDS provided by the manufacturer. Random interviews conducted with pesticide operators and storekeepers revealed their understanding of the hazards involved and their proficiency in safely handling and using chemicals.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	knowledge about the activity they carry out.			
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		All pesticides were stored in accordance with the legal requirement, in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations as well as recommendations by manufacturers as per applicable SDS.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		Empty chemical container classified as SW 409 and disposed to DOE's license contractor.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		Aerial spraying of pesticides is not a practice in the CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is		Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	☒ Conform ☐ Major Nonconformity

	demonstrated.			☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		Medical screening for woman workers involved in chemical handling and application was conducted monthly. Latest medical screening conducted indicated none were found pregnant.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		Waste management and disposal plan to avoid or reduce pollution had been documented and implemented. Procedures and guideline were used to guide the waste disposal activities and to reduce pollution on the routine operation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		Procedures and guideline were used to guide the waste disposal activities and to reduce pollution on the routine operation. The documentation and identification of all waste product such as scheduled wastes, domestic wastes, clinical wastes, recyclable	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			wastes such as metal, tins, plastics, bottles, mill wastes and polluting material e.g. EFB and POME. Disposal of empty pesticide containers were carried out as per established procedures. Triple rinsing procedures was continually implemented for empty pesticide containers. The rinsed containers were then pierced and stored prior disposal. Records on usage and disposal were well recorded and documented. Scheduled wastes had been disposed of through a licensed contractor approved by DOE.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.3	The unit of certification does not use open fire for waste disposal.		There was no evidence of open burning had been used for waste disposal.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		Silimpopon CU continued to implement the good agriculture practices as per Planting Manual to ensure optimal and sustained yield, and complied with recommendations for the application of the fertilizer.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		Fertilizer application, which was of paramount importance for maintenance of soil fertility, were carried out based on the recommendation made by the agronomist from third party service. Annual fertilizer recommendations were made based on annual foliar sampling and at the same time, soil sampling was carried out on an 8-year cycle basis.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.		The nutrient recycling strategy is currently implemented at both estates. This strategy includes the recycling of Empty Fruit Bunches (EFB), as palm residues and the optimal use of inorganic fertilizers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		All estates continued to maintain records of fertiliser inputs. Records of programs and applications of fertilisers were made available to auditors.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.5: Practices minimise and control erosion and degradation of soils				

7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		Description of the soil characteristics such as texture, depth, drainage, parent material and key aspect for management was also available. The soil series in the estates were classified as follows as last updated on August 2013 subject to the requirement of the estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.2	There is no extensive replanting of oil palm on steep terrain.		There is no replanting on steep terrains on both estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		There was no New Planting observed in both estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				

7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		Soil and Slope maps are taken into account in plans and operations of estates to ensure long term suitability of land for palm oil cultivation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		Not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		Not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.7:				

No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at all estates. Furthermore, this is not applicable as there is no peat soil in both estates, as supported by the soil maps of respective estates provided by Boris Agri-Services Sdn. Bhd. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		This is not applicable as there is no peat soil in both estates visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		This is not applicable as there is no peat soil in both estates visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		This is not applicable as there is no peat soil in both estates visited, supported by the soil maps of respective estates. No peat areas were observed during the visit	☐ Conform ☐ Major Nonconformity

				☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders,		This is not applicable as there is no peat soil in both estates visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]			
7.7.6 (C)	All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)* and associated audit guidance.		This is not applicable as there is no peat soil in both estates visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new		This is not applicable as there is no peat soil in both estates visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version2 (2018) and associated audit guidance.			☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				
7.8.1 (C)	A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following: 7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		Silimpopom CU Water Management Plan has been reviewed and updated. The objective was to meet the needs of existing and future populations and ensure that habitat and ecosystems are protected, the nation water must be sustainable and renewable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.2	7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		All estates had continued to protect the water courses, including maintaining and restoring appropriate riparian buffer zones along all natural waterways within the estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		Treated effluent discharge method for land irrigation. The discharge parameters result were within the stipulated limit stated in “Jadual Pematuhan”. Monthly monitoring on effluent and water sighted and the results from the analysis were indicated below the stipulated limits.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		Mill management has reviewed and updated the plan by yearly basis. Sighted the record an evidence water consumption for FFB processing by monthly basis.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.9: **Efficiency of fossil fuel use and the use of renewal energy is optimized.**				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		The plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented. Record on energy consumption for both renewable and non-renewable sources were kept and documented. It is monitored to optimise use of renewable energy.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions				
7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		The CU had used RSPO Palm GHG version 4.0 Calculator as a tool to calculate the GHG emissions.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.10.2 (C)	Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).		Auditors has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		Assessment of all polluting activities was conducted under Pollution Management Plan.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)

Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.				
7.11.1 (C)	Land for new planting or replanting is not prepared by burning.		There was no land preparation in Silimpopon CU by burning ever since KHB practice zero burning as per the policy.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		The unit of certification has established an Emergency Response Team (ERT).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		The engagement with stakeholder has been carried out during stakeholder meeting and memo	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
PROCEDURAL NOTE for 7.12 The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard. The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs). The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available. **Criteria 7.12:** Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.				
7.12.1 (C)	Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		Auditors have verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at Silimpopon CU since Nov 2005.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		The report of “High Conservation Value (HCV) Assessment Report, Kretam Holdings Berhad, Silimpopon Estate, September 2018 [upgrade of the HCV assessment of 2007 report on the Flora and Fauna of Silimpopon Plantation Kretam]”, prepared by consultant team from Malaysia Environmental Consultants Sdn Bhd was made available to the audit team. The report had covered all the High Conservation Value (HCV) within and surrounding the CU. The study was conducted by HCVF External Assessor Kishokumar Jeyaraj and Tunku Muhammad Nazim Yaakob and his team. The report was completed in September 2018.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.			☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.			☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted		The CU had a regular programme to educate its employees pertaining to the protection of the RTE as well as the protection of buffer zone and all protected areas. The CU has conducted a regular patrol of HCV areas, access, and boundary of estates in its monitoring programme. Signage such as “HCV attributes”, “No Hunting”, “No Fishing”, “Buffer Zone” was erected on sites. In general, the action plan has been implemented accordingly as per detailed of action plan.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).			
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.		No local community rights have been identified in the HCV areas.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		All RTE species are protected, whether or not they are identified in an HCV assessment	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.		The Monitoring Checklist of Biodiversity Area was carried out monthly.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.8 (C)	Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.		Remediation and Compensation Plan was endorsed by the Compensation Panel on 8 October 2020.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6 Summary of Audit Findings

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

7 Nonconformity(ies) Issue in this Audit

Indicator Number	3.3.2
Nonconformity Number	DA 01 2024
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	18/10/2024
Nonconformity Issued To *(when more than one site/member)*: Silimpopon Mill	
Deadline: 16/1/2025	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: A mechanism to check consistent implementation of procedures is in place.	
Evidence: Currently, there is no mechanism or provision for accommodating workers who live outside the company-provided housing due to the full occupancy of those facilities. As stated in point 14 of the contract agreement, management is obligated to ensure adequate accommodation for all workers.	
Root Cause Analysis	As stated in employment contract agreement at point 14, the management is obligated to ensure adequate accommodation for all workers. However, due to insufficient accommodation at this moment a few employees live outside of those facilities. Thus, management should implement mechanism or make provision for that employee affected because they also entitled to the benefits as said in the agreement.
Correction(s)	The CU made the "Borang Persetujuan", which emphasized that starting from January 2025, the employer will give a transport / allowance of RM100 to the employees who live outside of company accommodation. After making the agreement, the employee signs the "Borang Persetujuan" with confirmation signed by the employee/s representative.
Corrective Action Implemented *(including any evidence submitted)*	After identifying, the CU found out 6 employees (5 workers and 1 staff live outside of Silimpopon Mill premise. Some briefing and explanation provided on the content of "Borang Persetujuan" for that six employees and sign as a consent. As a provision, the CU pays these six employees with transport allowance RM100 monthly start by January 2025

	until the house that will be built next year is ready. This consent will not take place anymore, once accommodation is available within the Silimpopon Mill premise for those 6 employees.
Date of Response	16/1/2025
Audit Team Conclusion *(including any evidence reviewed)*	Root cause analysis accepted, and corrective action plan implementation will be verified in next audit.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	-

Add tables as necessary

Indicator Number	6.2.2
Nonconformity Number	DA 02 2024
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	18/10/2024
Nonconformity Issued To *(when more than one site/member)*: Silimpopon Estate 1	
Deadline: 16/1/2025	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: Employment contracts and related documents detailing payments and conditions of employment were not available.	
Evidence: There is no evidence of a contract agreement between Pemborong Kartinah and its four workers. Additionally, there is no evidence of payment contributions to EPF and SOCSO for the workers.	
Root Cause Analysis	There process tendering at operating units are done with no proper documentation on due diligence compliance on EPF and SOCSO deduction.

Correction(s)	Termination of existing contractors and to retender for new contractors.
Corrective Action Implemented *(including any evidence submitted)*	The operating units had established contractor and employees profile records checklist to be monitor on monthly basis which include information on EPF & SOCSO deduction.
Date of Response	6/1/2025
Audit Team Conclusion *(including any evidence reviewed)*	Review of termination letter date 31/10/2024 and retender letter date 1/11/2024. Update checklist for month of November and December 2024 shown the deduction of EPF and SOCSO been monitored. Appointed new contractor “Kedai Runcit Samajaya” in December which are running on family business and remark inspection conducted with N/A.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	16/1/2025

8 Opportunity for Improvement (OFI) Issue in this Audit – (Not Applicable)

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

Add tables as necessary

9 Nonconformities raised in the previous audit

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
3.4.2 (Minor)	NAE 01 2023	The Social Impact Assessment (SIA) Management and Monitoring Plan for Silimpopon CU was latest reviewed on 29th September 2023 (Mill) and 31st August 2023 (Silimpopon 1 and 2). However, the revision did not sufficiently cover social issues and did not develop with participation of affected parties. Details as follows: 1. It was noted that Silimpopon 1 and 2 has conducted replanting activity in July and April 2023, respectively. However, the assessment of impact does not sufficiently cover all affected internal and external stakeholders i.e., harvesters, upkeep workers, workers representative, neighboring plantations/smallholders, etc. 2. Silimpopon CU has maintained a list of worker's dependents staying at the premises. However, the assessment and monitoring plan for legalization	*Corrective action:* 1. The outcome and assessment of impact of all affected internal and external stakeholders i.e. the harvesters, maintenance workers, neighboring plantations/ smallholder near the replanting site etc. will be included in the revise SIA report. SIA management monitoring plan in regards of the outcome from SIA replanting will be established for monitoring. 2. Silimpopon CU will carry out assessment and established monitoring plan for the workers' dependent legalization. The outcome will be incorporated into the revised SIA management plan. Silimpopon CU to conduct social impact assessment on workers' staying at old wooden housing to identify the social and health & safety issue that may affected their livelihood. The outcome and monitoring details plan will be included in the revise SIA management plan.	The SIA management and monitoring plans, dated 30th July 2024, were developed with the participation of all affected parties, including employees and their dependents, contractors and their workers, neighbouring communities (including those living downstream), and suppliers. ▪ The SIA for the replanting operation was conducted on 18th May 2024 for Silimpopon 1 Estate, and on 14th May 2024 for Silimpopon 2 Estate. The assessment identified both positive and negative impacts from the planned replanting. Positive impacts include job and business opportunities, as well as the ability for local communities to learn and adopt the sustainable practices implemented by the company/plantation. Negative impacts include dusty road	Status :Closed

		of the worker's dependent was not included. The revision of social impact assessment does not include a specific details plan and monitoring of worker's wooden quarters and issues that may affected the workers staying in the houses.		conditions and road damage due to the movement of heavy machinery, road safety concerns, and infestations of rhinoceros beetles and bagworms affecting neighbouring crops and fruit trees. ▪ The legalization of workers' dependents was also assessed in the management plan. As of July 2024, the management has monitored the legalization process, and 38 dependents in Silimpopon 1 Estate and 20 dependents in Silimpopon 2 Estate have been legalized. A summary of the legalization status and process is included in the management plan. ▪ The condition of workers' wooden housing was assessed, and plans are in place to replace them with new units that comply with regulations. The 16 units were observed under construction at Silimpopon 1 Estate, with another 16 units under construction at Silimpopon 2 Estate. These units are expected to be completed by March 2025. In line with the capital expenditure budget and projections for FY2025, both estates plan to build an additional 32 units. The company unit (CU) has set a	

				long-term target, with all remaining 96 housing units scheduled for completion by 2029.	
5.2.1 (Minor)	MZK 03 2023	There is no records/Evidence that Silimpopon CU consult 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.	Silimpopon CU will conduct the support programme for smallholders in 2024 and documented the consultation as evidence.	Interview with FFB Supplier with smallholder namely Bahar Bacho, Nurhayati Nantong, Abdul Naim Nantong, Guntur bin Saipol, Saudah Abu, Jumadi Jalil, Hazrinah Abd Hamid, Asia Buludin, Erwati bin Sabrin, Yammi binti Taju, Chou Dack Wong, Salawiati binti Baddu, Ign Plantations Sdn Bhd, Jaharia binti Mada, PT Suling Consolidated, Hariyana binti Nantong, Mustamin bin Mansoru confirmed that Silimpopon CU consult 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. However, they prefer to do MSPO and more focus to upgrade to MSPO 2.0 Standard.	**Status: Closed**
5.2.2 (Minor)	MZK 04 2023	There is no records/Evidence that Silimpopon CU 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	Silimpopon CU will conduct the support programme for smallholders in 2024 and documented the consultation as evidence.	Sighted that latest Stakeholder meeting dated 11/7/24 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	**Status: Closed**

		of RSPO certification (including the RSPO Standard for Independent Smallholder).		RSPO certification. Interview with FFB Supplier with smallholder namely Bahar Bacho, Nurhayati Nantong, Abdul Naim Nantong, Guntur bin Saipol, Saudah Abu, Jumadi Jalil, Hazrinah Abd Hamid, Asia Buludin, Erwati bin Sabrin, Yammi binti Taju, Chou Dack Wong, Salawiati binti Baddu, Ign Plantations Sdn Bhd, Jaharia binti Mada, PT Suling Consolidated, Hariyana binti Nantong, Mustamin bin Mansoru confirmed that Silimpopon CU 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).	
6.2.4 (Major)	NAE 02 2023	Site visits made to worker's wooden quarters at Kg. Kenyalang (SIlimpopon 1) and Kg. Rajawali (SIlimpopon 2). 1. Based on site visit to worker's wooden quarters and interview with workers, the wooden quarters provided was not in good condition to be inhabited which eventually led to unsafe conditions, hygiene issues, improper waste management	*Corrective action:* 1. The New Housing Quarters Plan will be revised and update. The current wooden houses will be maintenance and improved to good condition. CU management will conduct refresher briefing and training on safety at home, hygiene policy, domestic waste disposal and 3R awareness (reduce, reuse & recycle). 2. PIC for housing inspection will be trained to improve their	Root cause accepted. The auditor has verified the attached evidence, including: 1. The revised detailed 5-year plan for building, relocating, and demolishing wooden houses. According to the plan, 23 new houses are required, and the construction is expected to be completed by 2027. 2. Training and briefing records indicate that briefings on	**Status: Closed**

		and drainage systems not properly constructed. 2. It was noted that housing inspection performed weekly by EHA. Additional inspection too was carried out by management's representatives every month. However, the housing inspection record is unable to reflect actual conditions at site inspection. 3. Documentation review revealed that The Capital Expenditure Budget & Projection Plans Year 2022 to 2028 for construction of new labour quarters or to upgrade the infrastructure exceeded reasonable time (5 years) since last certified in Year 2021 (Silimpopon 2). There is no detailed planning provided to ensure all the workers accommodated in the wooden houses to be upgraded the infrastructure as per ILO Guidance on Workers' Housing Recommendation. Management's planning to upgrade the wooden houses was not properly communicated to the workers.	understanding to better making observation on actual condition of site during monitoring and housing inspection. The environmental committee (respective estate management) will conduct regular follow-up inspections at the line site area to ensure that all domestic waste is disposed accordingly. The line-site sanitation will be continued as per current practice (weekly inspection) and to ensure housing inspection results accurately reflect the actual condition of the sites. 3. The detailed planning of New Housing Plan (CAPEX) to upgrade the wooden quarter will be established. The revised New Cement Housing Plan shall be formulated to ensure the plan within a reasonable period of time to replace the wooden housing and the ILO Guidance on Workers Housing Recommendation No.115 is being upheld. CU management will conduct meeting / briefing with the workers residing at the wooden housing to communicate and keep them informed of the current situation on the revised housing plan.	home safety, hygiene policy, domestic waste disposal, and 3R awareness (reduce, reuse & recycle) were conducted on 20/10/2023. 3. Housing inspection checklists for the months of Nov. 23 and Dec. 23, along with follow-up inspections by the environmental committee for each estate. 4. Minutes of the meeting dated 29/11/2023 with workers residing in wooden houses and management. The minutes describe the status of the new housing and assure them of being kept informed about the current situation based on the revised housing plan. It was concluded that the action carried out as above was adequate to address the findings.	
3.8.7 SCCS (Major)	MZK 01 2023	Sighted evidence there is overproduction of certified tonnage for CPO PK and Silimpopon POM has yet to inform the CB. The figure in Mt as below:	Refresher training has been conducted to the PIC and relevant staff related to Palm Trace Management and the requirement in 3.8.7 of the obligations to inform CB in advance of any overproduction of certified FFB, CPO	The auditor has verified the attached evidence, including: 1. Training and briefing records, which indicate that briefings on Palm Trace Management were conducted on 19/10/2023.	**Status: Closed**

		FFB Projected 91,320.00 Actual 100,362.47 CPO Projected 19,636.22 Actual 19,664.597 PK Projected 4,389.22 Actual 4,761.067	and PK. Monthly recording of Palm Trace Monitoring will be established to monitor and trace the certified tonnage for FFB, CPO and PK. This will ensure that the information is regularly updated to the latest figures for reference by mill management execution.	2. Monthly Palm Trace Monitoring records for FFB, CPO and PK data figures from Oct. 2022 until Dec. 2023. The records were prepared by the Assistant Manager and monitored by Mill Manager. 3. Extension of volume has been carried out and approved by RSPO in Oct 2023.	
3.8.11 SCCS (Major)	MZK 02 2023	There is a new contractors used for the physical handling of RSPO certified oil palm products (CSPK) namely Syarikat Pengangkutan Indah Permai, which is appointed in July 2023, However, Silimpopon POM has yet to inform the CB the names and contact detail of this new contractor.	Syarikat Kretam Mill Sdn Bhd, Silimpopon POM have revised the SOP General Chain of Custody SCCS-002 of item 5.6 Outsourcing Activities (5.6.6) with effective date on 20.10.2023 to include the requirement of criteria 3.8 outsourcing activities with indicator 3.8.11 from RSPO P&C 2018. Refresher training related to the revised SOP has been communicated to the PIC and relevant staff handling the contractors to improve their understanding of the requirements. This is to ensure that the PIC is informed to communicate with the CB on any relevant changes.	The auditor has verified the attached evidence, including: 1. Revised SOP briefing records, which indicate that briefings on revised SOP were conducted on 23/10/2023. 2. Revised SOP titled General Chain of Custody, doc. no. SCCS-002, rev. 3, dated 20/10/2023. The requirements were defined under item 5.6 Outsourcing Activities (5.6.6).	**Status: Closed**

10 Stakeholder Consultation Process

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

Date of public announcement made: 6th September 2024

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

10.1 For Audit Report

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

10.2 For Public Summary Report

No	Consulted Stakeholders *(Type of Stakeholders)*	Date of Consultation/ Comment Received	Method of Consultation/ Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Supplier	13/10/2024	Public announcement	Have no issue	No action required
2	Employees	14-18/10/2024	Site interviewed	Based on interviews conducted with sampled workers, including both local and foreign i.e. Indonesian workers, encompassing both male and female employees engaged in various work scopes. a. Daily rated and piece-rated workers confirmed that they receive a minimum of RM1,500 per month, with salaries disbursed before the 7th of each month and paid through cheque system. b. Workers work 6 days a week with one rest day (Sunday). They work 8 hours with a minimum of 30 minutes' break in between. c. Any overtime work is mutually agreed between workers and management, and that there is no element of forcing.	No action required

				d. Foreign workers are not subjected to any recruitment fee. Foreign workers kept their own passports and will only return the passport to office for renewal. e. Workers are generally satisfied with the way complaints lodged are acted upon. Delays in house repairs, if any, are usually due to the need to order repair parts. f. Workers, including foreign workers get to appoint their own representatives. There is no interference of influence exerted by the employer. g. For newly arrived foreign workers who did not understand Bahasa or English, translations are provided during briefings.	
3	Villagers/Local Communities	17-18/10/2024	Site interviewed	These interviews provided valuable insights, leading to the conclusive finding that there is no evidence of any land dispute at Silimpopon. Stakeholders have confirmed that there are no existing or known disputes that would necessitate negotiation and	No action required

				compensation processes, either in the mill or the estate.	
4	Smallholders	14-18/10/2024	Site interviewed	These interviews provided valuable insights, leading to the conclusive finding that there is no evidence of any land dispute at Silimpopon. They are satisfied with the current price, and they are of the opinion that Silimpopon POM Mill quantum is quite fair compared to other outsider Mills	No action required
5	Contractors	16-17/10/2024	Site interviewed	Consultations with contractors confirmed that they understood the salient points in the agreement, namely contract duration, rate of payment, their obligations under the contract, etc. They also confirmed that contract entered into are valid, fair and transparent as the terms of payment are being negotiated upon prior to signing.	No action required
6	Unanimous	23/9/2024	Whatsapp	Following the complaint, interviews were conducted with five CLC teachers to investigate the situation. It was confirmed that no children have been excluded from	**Conclusion:** The investigation has found that the initial concerns about school attendance were unfounded, and efforts to improve the CLC facility are well underway. Estate management remains committed

				attending or registering at the school. All school-aged children of workers are both enrolled and attending regularly, with no reports of absenteeism due to a lack of access or unawareness. Estate management, along with CLC teachers, have actively implemented awareness programs to educate workers on the importance of formal education. During these programs, workers were briefed on the mandatory requirement to send their children to school and register them accordingly. These briefings were conducted as part of the estate's ongoing efforts to ensure compliance with social policies aimed at supporting workers and their families. Moreover, interviews with workers reaffirmed their understanding of these requirements. Workers expressed that there are no restrictions preventing them from sending their children to	to supporting workers' welfare through a structured approach to infrastructure development, prioritizing immediate needs while ensuring that long-term educational resources will be significantly improved in the near future.

				school, confirming their commitment to supporting their children's education. **Estate Management Response and Future Plans:** In response to feedback regarding the condition of the existing CLC, estate management has confirmed that they have developed plans to construct a new, improved CLC facility by fiscal year 2025/2026. The design and location of the new CLC have already been finalized in close collaboration with CLC teachers, ensuring that the new facility will meet both educational and operational needs. However, estate management has explained that the construction of new worker housing is currently their immediate priority. This housing project is essential to replace the old wooden houses with safer and more modern accommodations, alongside a new creche facility that will better support the workers' families. Management	

				recognizes the importance of these improvements in enhancing the overall living conditions and welfare of workers. Once the housing and creche projects are completed, full attention will be given to the construction of the new CLC. This phased approach demonstrates management's commitment to continuous improvement in both living standards and educational facilities for the worker community.	

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

Total Workers in the Unit of Certification			747	
Sampled Worker Consulted/ Interviewed in This Audit			**60**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Male	Group Interview at sites	a) Daily rated and piece-rated workers confirmed that they receive a minimum of RM1,500 per month, with salaries disbursed before the 7th of each month and paid through cheque system. b) Workers work 6 days a week with one rest day (Sunday). They work 8 hours with a minimum of 30 minutes' break in between. c) Any overtime work is mutually agreed between workers and management, and that there is no element of forcing. d) Foreign workers are not subjected to any recruitment fee. Foreign workers kept their own passports and will only return the passport to office for renewal. e) Workers are generally satisfied with the way complaints lodged are acted upon. Delays in house repairs, if any, are usually due to the need to order repair parts. f) Workers, including foreign workers get to appoint their own representatives. There is no interference of influence exerted by the employer. g) For newly arrived foreign workers who did not understand Bahasa or English, translations are provided during briefings. h) Some of workers are live outside due to housing fully occupied which found contradicted with contract agreement.	Point (a) to (g) – No action required Point (h) – Minor NCR raised.
2	Female	Group Interview at sites		
3	Malaysian	Group Interview at sites		
4	Indonesian	Group Interview at sites		

Consultation with Previous Land User

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

11 Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
Abedon Oil Mill Sdn. Bhd.	Malaysia	Abedon Oil Mill Sdn Bhd	13.8500	Certified		2017	
		Kolopis Estate	2,489.86	Certified		2017	
		Tanaki Estate	2,628.03	Certified		2017	
Silimpopon Mill	Malaysia	Silimpopon Mill	38.0600	Certified		2020	
		Silimpopon 1 Estate	3,934.8200	Certified		2020	
		Silimpopon 2 Estate	4,155.1800	Certified		2021	
Syarikat Kretam Mill	Malaysia	Syarikat Kretam Mill	33.54	Certified		2016	
		Bode Estate	3,472.82	Certified		2016	
		Masang Estate	3,047.65	Certified		2016	
		Winpalm Estate	130.97	Certified		2016	
		Sapagaya Estate	3,049.77	Certified		2016	
		Bukit Sekong Estate	853.33	Certified		2016	
		Sukau Estate	103.63	Certified		2016	
		Seraya Estate	853.43	Certified		2023	

12 Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	Not Applicable
Was the time bound plan submitted during the initial audit?	NA
Does the time bound plan contain a current list of all estates and mills?	NA
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	NA

Are there any new acquisitions of land done by the certification unit since the last audit? If YES, is the time bound plan updated to indicate that the newly acquired land is to becertified within a three year timeframe?	NA
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	NA
Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit? *Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.*	NA
Is there any revision made to the time bound plan? If YES, has the revised time bound plan been reviewed by the CB? *Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified.*The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).	NA

Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	NA
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	NA

13 Requirements for Uncertified Management Units

Requirement	Findings/Compliance
Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010? If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)? *Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB*	NA
Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.? *Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.*	NA
Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2?	NA

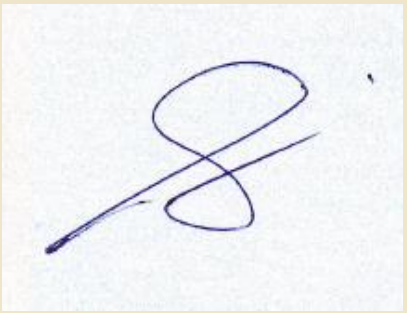
Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.	
Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1? *Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	NA
Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?*Note:* *1. This would necessitate evidence of the self-assessment for each requirement.* *2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.*	NA

Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?	NA
Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances? *Note: (e.g. relevant complaints, labour disputes, land conflicts)*	NA
Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?	NA

14 Audit Conclusion & Recommendation

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

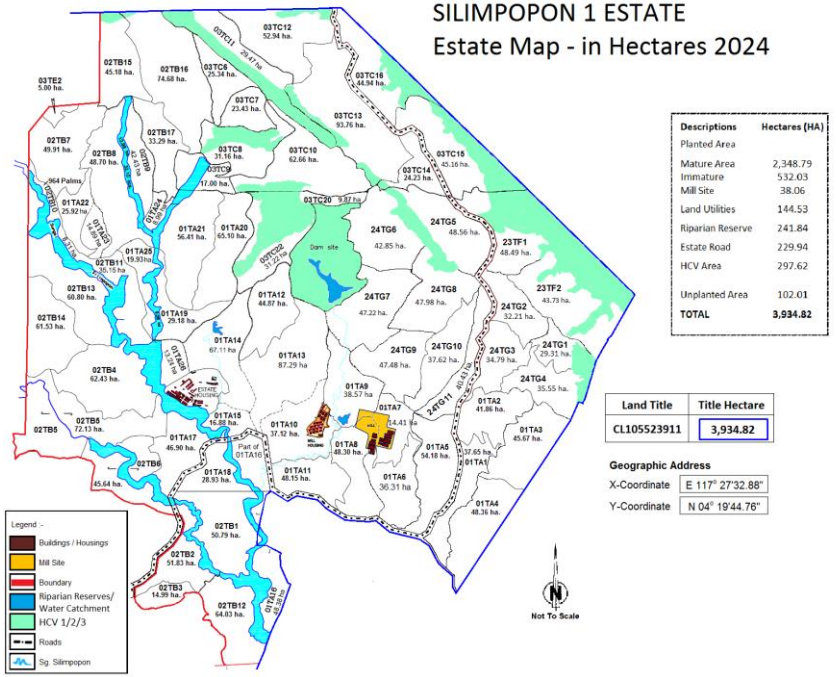
15 Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

Signing by the Management Unit		
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader.		
Acknowledged by:		
Name	Spencer Joseph	
Position	Assistant Manager HR & Sustainability	
Date	17/02/2025	 Signature

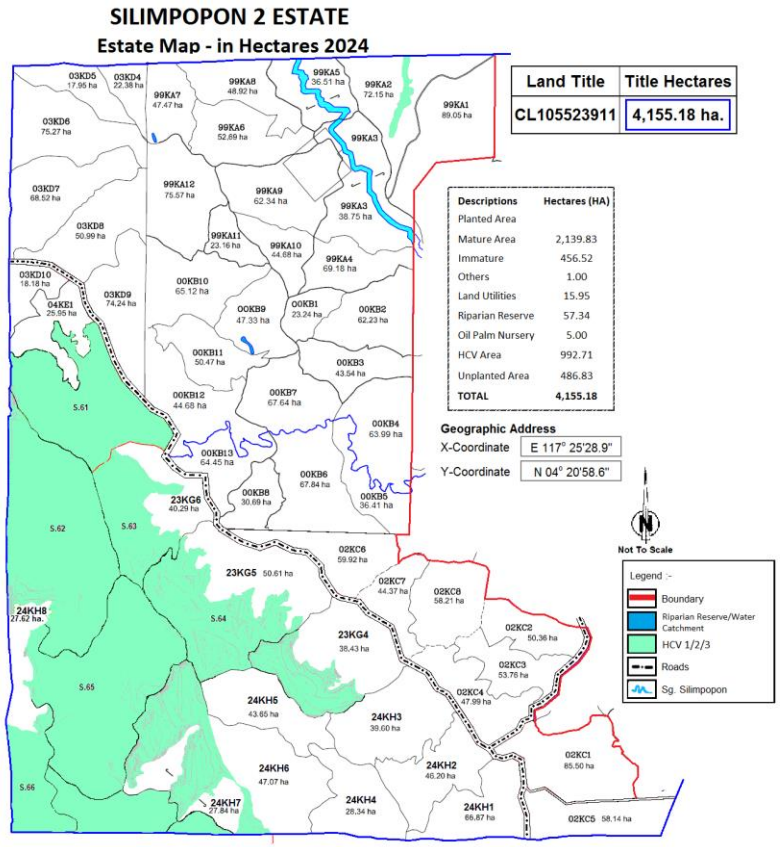
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		
Name	Rohazimi Mat Nawi	
Position	Audit Team Leader	 Signature
Date	20/1/2025	

Signing by the Certification Decision Maker		
I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.		
Acknowledged by:		
Name	Kamini Sooriamoorthy	
Position	Head	 Signature
Date	18/02/2025	

Appendix 1: Location Map Unit of Certification and Supply bases



i.e. figure: Map of Unit of Certification Silimpopon POM and Silimpopon 1 Estate



i.e. figure: Map of Silimpopon 2 Estate

Appendix 2: Greenhouse Gas (GHG) Reporting Summary

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

☒ Apply Full Version

☐ Exclude LUC Emissions

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

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	0.72
PK	0.72
PKO	-
PKE	-

Extraction	**tCO_2e/t product**
OER	19.63
KER	4.91

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	5477.17
OP Planted on Peat	0.00
Conservation (Forested)	2078.50
Conservation (Non-Forested)	43.22
Total	5477.17

Production	t/year
FFB Processed	99,973.10
CPO Produced	19,620.086

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	52469.85	0.52					
CO_2 Emission from Fertilizer	5745.00	0.06					
N_2O Emission	3160.01	0.03					
Fuel Consumption	1216.62	0.01					
Peat Oxidation	0.00	0.00					
Crop Sequestration	-49734.25	-0.50					
Sequestration in Conservation Area	-18473.27	-0.18					
Total	-5616.24	-0.06					

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

3. Summary of Mill Emission and Credits

	tCO_2	tCO_2e/t FFB
Emission		
POME	36104.97	0.20
Fuel Consumption	478.17	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	36583.13	0.20

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Diverted to	0%
Divert to anaerobic digestion	100%

5. POME Diverted to Anaerobic Digestion

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