RSPO P&C CERTIFICATION AUDIT REPORT

KRETAM HOLDINGS BERHAD
ABEDON CERTIFICATION UNIT

Audit Application Number:	PC25-002918
Assessment Type:	Annual Surveillance Audit 3
Date of Audit:	11 August 2025 – 15 August 2025
Audit Report Number:	1
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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	SIRIM QAS International Sdn Bhd
Address of Certification Body (Accredited Office)	Building 4, SIRIM Complex, No. 1, Persiaran Dato' Menteri, Section 2, P.O. Box 7035, 40700 Shah Alam, Selangor, Malaysia.
Background of the Certification Body	SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia. SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & ISO 45001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 28 September 2024 (accredited since 2014).
Phone Number (Accredited Office)	(603) 5544 6119
Websites	https://www.sirim-qas.com.my
Contact Person Name	Kamini Sooriamoorthy
Email	kamini@sirim.my
Accreditation Information	
ASI Code	ASI-ACC-065
Technical Scope	RSPO P&C, RSPO SCC
Geographical Scope	Malaysia and Indonesia
Accredited Since	27 September 2014

2. Organisation Details and Certification Scope

2.1.Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	Kretam Holdings Berhad – Abedon Certification Unit
Address of the Management Unit/s	56 KM, Jalan Lahad Datu -Sandakan, 90200, Kinabatangan, Sabah.
Country	Malaysia
Websites	https://www.kretam.com/
Description of the Management Unit	Abedon Certification Unit (hereafter refer to Abedon CU) is one of the business units under the Kretam Holdings Berhad (hereafter abbreviated as KHB). Situated at 56 KM, Jalan Lahad Datu - Sandakan, 90200, Kinabatangan, Sabah, Malaysia, the CU consists of one mill i.e., Abedon Palm Oil Mill (APOM) and 2 supply bases i.e. Tanaki Estate and Kolopis Estate. Abedon CU is surrounded by neighbouring oil palm stakeholders and small growers. This can be shown in the CU's map and consultations with relevant stakeholders. There were no local communities nearby. Most of the local communities are within the Kampung Paris Territory. The APOM has a processing capacity of 30 metric tonnes of fresh fruit bunches (FFB) per hour. The mill processes crops from KHB certified supply bases and Surrounding Smallholders and Small growers. The CU has other management system certification schemes such as ISCC and MSPO.
Management Representative Name	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	KRETAM HOLDINGS BERHAD
Member Since	16/09/2015

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00136
prisma Document Reference Number	*(N/A until June 2025)*
prisma Trading Account ID	TA25-016970
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using the Mass Balance Supply Chain Model.
Supply Chain Model	☐ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☒ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☐ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Malaysia National Interpretation
Initial Date of Certification:	01 November 2017
Effective Date of Certificate:	01 November 2022
Expiry Date of Certificate:	31 October 2027
Name of Peer Reviewer	Only for the case of IC or RC

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	**prisma Site Business ID**	**Address of Palm Oil Mill**	**Mill's capacity (MT/hour)**	**GPS Coordinates**	
				Latitude	**Longitude**
Abedon Oil Mill Sdn. Bhd.	ML25-001273	Abedon Oil Mill Sdn Bhd, P.O Box 60402, 91113, Lahad Datu, Sabah.	30	5.312333° N	117.973889°E
Remarks: n/a					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
Kolopis Estate	SB25-004581	KM 56, Jalan Lahad Datu-Sandakan, 90200 Kinabatangan, Sabah.	Own/Managed Estate	5.298056° N	117.956667°E
Tanaki Estate	SB25-005981	KM 56, Jalan Lahad Datu-Sandakan, 90200 Kinabatangan, Sabah.	Own/Managed Estate	5.329972° N	117.938333°E

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of 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**
Kolopis Estate	2,489.86	2,085.14	0.00	0.00	0.00	0.00	0.00	150.24	254.48
Tanaki Estate	2,652.35	2,285.57	0.00	0.00	0.00	0.00	0.00	134.47	232.31
TOTAL	**5,142.21**	**4,370.71**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**284.71**	**486.79**
Remarks: To include additional information wherever applicable									

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
Kolopis Estate	417.15	548.46	1119.53	0.00	1667.99	2085.14
Tanaki Estate	707.11	836.89	512.21	229.36	1578.46	2285.57
TOTAL (ha)	**1124.26**	**1385.35**	**1631.74**	**229.36**	**3246.45**	**4370.71**
Remarks: To include additional information wherever applicable						

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

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

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2025	2026	2027	2028	2029	
Kolopis Estate	0.00	0.00	0.00	0.00	0.00	**0.00**
Tanaki Estate	349.01	229.36	0.00	0.00	0.00	**578.37**
TOTAL (ha)	**349.01**	**229.36**	**0.00**	**0.00**	**0.00**	**578.37**

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

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

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) *During the current license period
		Latitude	Longitude	
Kolopis Estate	Own supply bases	5.298056°N	117.956667°E	38,746.45
Tanaki Estate	Own supply bases	5.329972°N	117.938333°E	32,630.17
Bukit Sekong Estate	Diverted crop	5.603333°N	117.902555°E	531.79
Sapagaya Estate	Diverted crop	5.581111°N	118.018333°E	1,925.59
Bode Estate	Diverted crop	5.643611°N	117.831666°E	995.94
Masang Estate	Diverted crop	5.663055°N	117.865277°E	1,171.61
			TOTAL	76,001.55

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

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) *During the current license period
		Latitude	Longitude	
Syarikat Kretam Mill	Collection centre	5.656944°N	117.837499°E	501.61
Intan Sawit Sdn Bhd (C)	Collection centre	5.0362°N	118.3879°E	163.37
Inwaja Sdn Bhd	3rd party estate/ outgrower	5.0328°N	118.3456°E	5741.98
Ansur Maju Sdn Bhd	3rd party estate/ outgrower	5.366514°N	117.951936°E	417.78
Agriasia Plantation Sdn Bhd	3rd party estate/ outgrower	5.37507°N	117.96452°E	8115.18
Agri-Horticultural Trading (HK) Sdn Bhd	3rd party estate/ outgrower	5.0349°N	118.3153°E	68.29
Aim Yield Sdn Bhd	3rd party estate/ outgrower	5.232°N	118.0132°E	462.65
Ketapi Plantation	3rd party estate/ outgrower	5.036716°N	118.346775°E	88.41
Styleland Sdn Bhd	3rd party estate/ outgrower	5.704°N	118.245°E	3969.44
Linddale Sdn Bhd	3rd party estate/ outgrower	5.3735°N	118.0175°E	7747.22
The AGM Marketing Sdn Bhd	3rd party estate/ outgrower	5.2226°N	118.0122°E	408.67
The AGM Properties Sdn Bhd	3rd party estate/ outgrower	5.360833°N	118.019722°E	442.23
Abdul Mukmin Bin Burhan	Scheme/ Independent Smallholder	5.444353°N	117.986816°E	183.74
Abdullah Bin Ambotuo	Scheme/ Independent Smallholder	5.703394°N	117.923753°E	205.13
Ahmad Bin Mokri	Scheme/ Independent Smallholder	5.28719°N	117.96296°E	197.94
Amin Bin Paonro	Scheme/ Independent Smallholder	5.338778°N	117.981717°E	156.81
Amir Bin Beddu	Scheme/ Independent Smallholder	5.281.280°N	117.96332°E	26.14
Andi Idayu Binti Beddu	Scheme/ Independent Smallholder	5.434095°N	117.987047°E	201.74
Arnawati Binti Pila	Scheme/ Independent Smallholder	5.344622°N	117.975853°E	46.28
Aslan Bin Lukius	Scheme/ Independent Smallholder	5.345003°N	117.975569°E	93.51
Asti Binti Ambibi	Scheme/ Independent Smallholder	5.216947°N	117.976740°E	393.36
Asyhari Bin Rusali	Scheme/ Independent Smallholder	5.357903°N	117.971625°E	50.18
Baharia Binti Baharuddin @ Baba Binti Bacho	Scheme/ Independent Smallholder	5.352958°N	117.972544°E	94.50
Brahim Bin Bala	Scheme/ Independent Smallholder	5.333118°N	117.982968°E	76.59
Bungalia Binti Marsita	Scheme/ Independent Smallholder	5.402131°N	117.919811°E	62.82
Congkeng Bin Kallo	Scheme/ Independent Smallholder	5.346622°N	117.973761°E	49.64
Erna Binti Tajuddin @ Juhida Binti Cinda	Scheme/ Independent Smallholder	5.285014°N	117.971494°E	175.38
Frans Bin Edires @ Junaidi Lecha	Scheme/ Independent Smallholder	5.326033°N	117.990086°E	35.13

Fidah Binti Tajuddin	Scheme/ Independent Smallholder	5.303217°N	117.981649°E	15.04
Freddie Benjamen	Scheme/ Independent Smallholder	5.376528°N	117.984953°E	76.78
Haeruddin Bin Kamaruddin	Scheme/ Independent Smallholder	5.355261°N	117.970547°E	56.33
Halimah Binti Kasau	Scheme/ Independent Smallholder	5.359008° N	117.955036°E	75.30
Hamisi Binti Bila & Saguni Bin Bila	Scheme/ Independent Smallholder	5.361250° N	117.950697°E	44.71
Hamsinah Binti Tamrin	Scheme/ Independent Smallholder	5.354508° N	117.953481°E	53.20
Hasanuddin Bin Lato	Scheme/ Independent Smallholder	5.351631° N	117.972217°E	81.56
Hasnah Binti Boci	Scheme/ Independent Smallholder	5.396708° N	117.947239°E	35.59
Hussin Bin Pasakai	Scheme/ Independent Smallholder	5.221989° N	117.904739°E	141.66
Jalalkamis Bin Raupong	Scheme/ Independent Smallholder	5.345219° N	117.975233°E	78.19
Jamaluddin Bin Yenni & Yenni Mapesi	Scheme/ Independent Smallholder	5.290119° N	117.954739°E	47.54
Naisya Binti Tampa	Scheme/ Independent Smallholder	5.347325° N	117.973447°E	83.81
Jeffry Bin Congkeng	Scheme/ Independent Smallholder	5.283469° N	117.981756°E	50.26
Jepre @ Kipli Bin Titing	Scheme/ Independent Smallholder	5.357825° N	117.962033°E	249.03
Jumyati Binti Lapilte	Scheme/ Independent Smallholder	5.356918° N	117.970701°E	93.34
Junainah Binti Laari	Scheme/ Independent Smallholder	5.347483° N	117.974689°E	56.90
Kassim @ Ahlan Bin Sukar	Scheme/ Independent Smallholder	5.350717° N	117.971803°E	61.28
Latifah Binti Kadung	Scheme/ Independent Smallholder	5.240422° N	117.91665°E	61.29
M. Reman Bin Sideng	Scheme/ Independent Smallholder	5.290844° N	117.969689°E	82.50
Magga Lappi	Scheme/ Independent Smallholder	5.345578° N	117.975119°E	51.33
Mahathir Bin Aripin	Scheme/ Independent Smallholder	5.238144° N	117.923778°E	184.85
Mansur Bin Nonchi	Scheme/ Independent Smallholder	5.289747° N	118.013869°E	150.54
Marawia Binti Maming	Scheme/ Independent Smallholder	5.350981° N	117.972053°E	118.44
Masri Bin Taib	Scheme/ Independent Smallholder	5.310039° N	117.993047°E	104.70
Misnah Binti Ambang	Scheme/ Independent Smallholder	5.335769° N	117.982442°E	90.01
Muhd Khalid Bin Abu Hasan	Scheme/ Independent Smallholder	5.385213° N	117.932431°E	15.81
Mohd Rashdan Bin Ramani	Scheme/ Independent Smallholder	5.4583° N	118.092744°E	43.84
Murkis Bin Sukrie @Kasma Binti Sukrie	Scheme/ Independent Smallholder	5.357903° N	117.956794°E	162.66
Nazar Bin Latif	Scheme/ Independent Smallholder	5.499148° N	117.975053°E	111.73
Nilmawati Binti Isah	Scheme/ Independent Smallholder	5.264136°N	117.95864°E	50.03
Noraima Binti Tamma	Scheme/ Independent Smallholder	5.343961°N	117.975067°E	31.47

Nordia Binti Katutu	Scheme/ Independent Smallholder	5.317175°N	117.983850°E	59.13
Norlaila Binti Sukiran	Scheme/ Independent Smallholder	5.451839°N	118.026258°E	52.76
Nuadah Bin Chaunding	Scheme/ Independent Smallholder	5.357003°N	117.957144°E	27.87
Nurhaya Binti Sanusi	Scheme/ Independent Smallholder	5.288625°N	117.986536°E	110.07
Nurjana Jamaludin	Scheme/ Independent Smallholder	5.385036°N	117.931781°E	82.42
Rahuni Bin Palipi	Scheme/ Independent Smallholder	5.314678°N	118.005997°E	126.60
Ramlahnor Binti Ramli	Scheme/ Independent Smallholder	5.349033°N	117.974178°E	173.57
Rita Riany Binti Andi Amier	Scheme/ Independent Smallholder	5.228273°N	117.896639°E	89.50
Rudi Bin Kasem	Scheme/ Independent Smallholder	5.346969°N	117.97347°E	51.59
Rosnani Binti Rajja	Scheme/ Independent Smallholder	5.290.559°N	117.962145°E	43.17
Rusnah Binti Bacho	Scheme/ Independent Smallholder	5.237483°N	118.070275°E	107.11
Sabarina Binti Beddu	Scheme/ Independent Smallholder	5.253636°N	117.975100°E	78.94
Sabrina Enterprise	Scheme/ Independent Smallholder	5.288985° N	117.968556° E	105.39
Saedah Binti Lapo	Scheme/ Independent Smallholder	5.289336° N	117.972928° E	244.89
Saenabe Binti Andi Salaming	Scheme/ Independent Smallholder	5.284608° N	118.095831° E	71.96
Samariah Binti Sekal	Scheme/ Independent Smallholder	5.343683° N	117.971942° E	50.96
Sudirman Bin Amin	Scheme/ Independent Smallholder	5.511697° N	117.960717° E	31.25
Satria Bin Umar	Scheme/ Independent Smallholder	5.352586° N	117.971203° E	32.95
Susisusanti Binti Hassan	Scheme/ Independent Smallholder	5.291674°N	117.965216°E	61.62
Sukarman A. Sakka	Scheme/ Independent Smallholder	5.322211°N	117.992153°E	38.70
Tamrin Bin Majju	Scheme/ Independent Smallholder	5.381033°N	117.955153°E	120.92
Wirda Nengsi Binti Tari & Napiah Binti Siah	Scheme/ Independent Smallholder	5.357547°N	117.958492°E	27.75
Yadoh Bin Daaha	Scheme/ Independent Smallholder	5.358031°N	117.956311°E	86.86
Zainal Bin Jamaludin	Scheme/ Independent Smallholder	5.287626°N	117.967887°E	87.26
			TOTAL	**34,698.68**

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	1 November 2025
	End Date	31 October 2026
Projected Certified FFB Volume (MT)		76,446.00
Average Production Yield (MT/ Ha)		22.92
Projected CSPO Certified Volume (MT)	Identity Preserved	0.00
	Mass Balance	16,053.86
Projected CSPK Certified Volume (MT)	Identity Preserved	0.00
	Mass Balance	3,217.99
Oil Extraction Rate (OER) (%)		21.00
Kernel Extraction Rate (KER) (%)		4.21

3.7 Information of Previous & Current License (Identity Preserved)

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

3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill				
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	1 Nov 2023	Start Date	1 February 2025
	End Date	31 January 2025	End Date	31 October 2025
Actual Production Period Reported	From	1 Nov 2023	From	1 February 2025
	To	31 January 2025	To	15 August 2025
Projected FFB Certified Volume (MT)		132,137.00		135,060.00
Actual production of FFB (MT)		118,113.43		110,700.23
Projected CSPO Certified Volume (MT)		29,398.00		28,868.00
Actual CSPO Production Volume (MT)		24,013.50		23,519.43
Actual CSPO Volume Sold as RSPO Certified (MT)		14,567.16		16,082.27
Actual CSPO Volume Sold as Conventional (MT)		9,446.34		7,437.16
Actual CSPO Volume Sold under Other Scheme (MT)		0.00		0.00
Total Actual CSPO Volume Sold (MT)		24,013.50		23,519.43
Actual CSPO credits sold (where applicable) (MT)		0.00		0.00
Projected CSPK Certified Volume (MT)		6,875.00		5,379.00
Actual CSPK Production (MT)		4,359.67		3,904.06
Actual CSPK Volume Sold as RSPO Certified (MT)		2,621.64		2,671.68
Actual CSPK Volume Sold as Conventional (MT)		1,738.04		1,232.38
Actual CSPK Volume Sold under Other Scheme (MT)		0.00		0.00
Total Actual CSPK Volume Sold (MT)		4,359.67		3,904.06

4. Audit Programme

4.1. Audit Methodology

The audit covered the palm oil mill and 2 of its supply bases. 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 2-supply base covered during the audit are Kolopis Estate and Tanaki Estate. The audit included an on-site audit to the estate and mill to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors, local communities, FFB supplier to Abedon POM (i.e. Collection Centre, 3rd Party Estate/Outgrower, Scheme/Independent Smallholder) and other relevant stakeholders were also conducted during the audit.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Dzulfiqar Azmi (DA)	Lead Auditor	ASI1GIVNPH
Mohd Zulfakar Kamaruzaman (MZK)	Auditor	ASI17IDGG4
Rozaimee Ab Rahman (RAR)	Auditor	ASI1AU6HF7

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
11 August 2025	09.00 am to 06.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1AU6HF7	Tanaki Estate	Opening Meeting for Abedon Certification Unit. Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader. Briefing on the organization background and implementation of RSPO at CU (including actions taken to address previous audit findings) by company Management Representative. Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited. ASI1GIVNPH (DA) ▪ Site inspection at estate facilities i.e. water treatment plant, scheduled wastes store, chemical stores, lubricant store, tractor washing bay area, workshop, etc. ▪ Interview with facilities operators. ▪ Documents review related to safety aspect such as OSH plan, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, etc. ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.) ASI1AU6HF7 (RAR) ▪ Site inspection at Inobong Division, Harvesting Block 2005 and Manuring Block 2023A. ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche, Humana, CLC, estate clinic. ▪ Interview with harvesters and general workers from Local, Indonesian, Philippine nationalities. ▪ Interview with representative JCC, gender committee, hospital assistant, CLC/Humana teacher, creche ayah. ▪ Documents review related to social aspect such as social impact assessment & management plan, workers and contractors' files, complaint and grievances files, housing inspection records, etc.)

				ASI17IDGG4 (MZK) ▪ Site inspection at Tanaki Division, Circle Raking Block 2009, Harvesting Block 2014. ▪ Site inspection at riparian reserved at Block 2013. ▪ Interview with harvesters and general workers from Local, Indonesian, Philippine nationalities. ▪ Interview with external stakeholders' ▪ Interview with supplier and contractors ▪ Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc. ▪ Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan.
12 August 2025	09.00 am to 12.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1AU6HF7	Kolopis Estate	Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited. ASI1GIVNPH (DA) ▪ Site inspection at estate facilities i.e. water treatment plant, scheduled wastes store, chemical stores, lubricant store, tractor washing bay area, workshop, etc. ▪ Interview with facilities operators. ▪ Documents review related to safety aspect such as OSH plan, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, etc. ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.) ASI1AU6HF7 (RAR) ▪ Site inspection at Harvesting Block 2012 and Manuring Block 2001. ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche, Humana, CLC, estate clinic. ▪ Interview with harvesters and general workers from Local, Indonesian, Philippine nationalities.

				▪ Interview with representative JCC, gender committee, hospital assistant, CLC/Humana teacher, creche ayah. ▪ Documents review related to social aspect such as social impact assessment & management plan, workers and contractors' files, complaint and grievances files, housing inspection records, etc.) ASI17IDGG4 (MZK) ▪ Site inspection at Circle Raking Block 2024A, Harvesting Block 2008. ▪ Site inspection at riparian reserved at Block 2015. ▪ Interview with harvesters and general workers from Local, Indonesian, Philippine nationalities. ▪ Interview with external stakeholders' ▪ Interview with supplier and contractors ▪ Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc. ▪ Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan.
13 August 2025	01.00 pm to 06.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1AU6HF7	Abedon POM	Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited. ASI1GIVNPH (DA) Site visit and assessment on Supply Chain Implementation including the: Model used, General Chain of Custody, System Requirements for the supply chain, Purchasing and goods in, Outsourcing activity, Sales and goods out, Processing, Claims. ▪ Interview with PIC related to SCCS system implementation ▪ Interview with representative from FFB Supplier cum smallholders and outgrower ▪ Support smallholder's inclusion

				ASI1AU6HF7 (RAR) ▪ Site inspection at nonproduction area i.e. mill workshop, scheduled wastes store, chemical store, water treatment plant, effluent pond, clinic and laboratory. ▪ Site inspection at workers quarters and housing facilities i.e. mill canteen ▪ Interview with mill workers from various workstations ▪ Interview with workers representative JCC, gender committee, hospital assistant ▪ Interview with non-production operators ▪ Interview with representative from EPMC committees ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, final discharge report, stake sampling reports, etc. ▪ Documents review related to social aspect such as social impact assessment & management plan, workers and contractors' files, complaint and grievances files, housing inspection records, etc. ASI17IDGG4 (MZK) ▪ Site inspection at production area i.e. boiler station, sterilizer station, kernel station, etc. ▪ Witness of mill best and safety practices. ▪ Interview with boilerman, production operator. ▪ Interview with representative from OSH committees ▪ Documents review related to safety aspect and mill best practices reports such as safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, mill performance monitoring report, business plan, etc.
14 August 2025	01.00 pm to 06.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1AU6HF7	Abedon POM Tanaki Estate Kolopis Estate	Continue the assessment and verification of outstanding issues to ensure full compliance. The auditor will clearly communicate to the auditee the required documents, records, and any corrective actions needed.
15 August 2025	01.00 pm to 06.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1AU6HF7	Abedon POM Tanaki Estate Kolopis Estate	Continue the assessment and verification of outstanding issues to ensure full compliance. The auditor will clearly communicate to the auditee the required documents, records, and any corrective actions needed. Closing Meeting. Discussion and acceptance on assessment findings with Management Representative. End of audit.

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

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

No changes of the initial audit plan.

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result x = (√y) x (z)	Total Sampled
Mill		N/A	N/A	All mills shall be audited.
Own/Managed Estates	2	Low Risk	1.2	2
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
	2023	2024	2025	20xx	20xx
Abedon POM	☒	☒	☒	☐	☐
Tanaki Estate	☒	☒	☒	☐	☐
Kolopis Estate	☒	☒	☒	☐	☐

4.7. Audit Team Leader and Audit Team Information

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

Audit Team Members: **Mohd Zulfakar Kamaruzaman (MZK)** **Rozaimee Ab Rahman (RAR)**		
Requirements	**CAB Auditor Number**	**Description**
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	ASI1GIVNPH (DA)	Holds a B.SC. (Hons) in Plantation Technology and Management from Mara Technological University (UiTM).
	ASI17IDGG (MZK)	Hold B. Sc. Forestry from University Putra Malaysia
	ASI1AU6HF7 (RAR)	Holds a B. Sc. of Agriculture from UPM.
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	ASI1GIVNPH (DA)	He had more than 7 years of working experience in the oil palm operation and experience in social auditing since 2017.
	ASI17IDGG (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
	ASI1AU6HF7 (RAR)	He had 7 years of working experience in the oil palm operation.
Successfully completed an RSPO endorsed P&C lead auditor course	ASI1GIVNPH (DA)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.
	ASI17IDGG (MZK)	Completed RSPO endorsed P&C lead auditor course in 2015 by Wild Asia.
	ASI1AU6HF7 (RAR)	Completed RSPO endorsed P&C lead auditor course in 2017 by Chemark Training.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	ASI1GIVNPH (DA)	Successfully attended Integrated Management System lead assessor course in 2017.
	ASI17IDGG (MZK)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
	ASI1AU6HF7 (RAR)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2016, 2018.
Demonstrable understanding of the latest version of RSPO Certification Systems	ASI1GIVNPH (DA)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI17IDGG (MZK)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI1AU6HF7 (RAR)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	ASI1GIVNPH (DA)	This has not been audited and is deemed not applicable.
	ASI17IDGG (MZK)	This has not been audited and is deemed not applicable.
	ASI1AU6HF7 (RAR)	This has not been audited and is deemed not applicable.

A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	ASI17IDGG (MZK)	Had completed and pass evaluation of RSPO lead auditor since 2015.
	ASI1AU6HF7 (RAR)	Had completed and pass evaluation of RSPO lead auditor since 2015.
Knowledgeable and experience of the local/regional laws	ASI1GIVNPH (DA)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI17IDGG (MZK)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI1AU6HF7 (RAR)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	ASI1GIVNPH (DA)	He has over 5 years of working experience in oil palm operations.
	ASI17IDGG (MZK)	He has over 5 years of working experience in oil palm operations.
	ASI1AU6HF7 (RAR)	He had 7 years of working experience in the oil palm operation.
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	ASI1GIVNPH (DA)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
	ASI17IDGG (MZK)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
	ASI1AU6HF7 (RAR)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI17IDGG (MZK)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI1AU6HF7 (RAR)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
Experience in handling of land rights, gender and indigenous peoples' issues;	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, handling of land rights, gender and indigenous peoples' issues.
	ASI17IDGG (MZK)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, handling of land rights, gender and indigenous peoples' issues.

	ASI1AU6HF7 (RAR)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	ASI1GIVNPH (DA)	He has experience auditing the ISO 14001 Environmental Management Systems standard since 2019.
	ASI17IDGG (MZK)	He holds a B.Sc. in Forestry from Universiti Putra Malaysia and has extensive experience in auditing High Conservation Value (HCV) and High Carbon Stock (HCS) assessments, as well as organic agriculture practices.
	ASI1AU6HF7 (RAR)	This criterion and indicator have not been audited.
Fluent in one of the main national languages	ASI1GIVNPH (DA)	He is fluent in both Bahasa Malaysia and English.
	ASI17IDGG (MZK)	He is fluent in both Bahasa Malaysia and English.
	ASI1AU6HF7 (RAR)	He is fluent in both Bahasa Malaysia and English.
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	ASI1GIVNPH (DA)	He completed the RSPO Supply Chain Auditor training course in 2024 and has been auditing supply chains since then.
	ASI17IDGG (MZK)	He completed the RSPO Supply Chain Auditor training course in 2016 and has been auditing supply chains since then.
	ASI1AU6HF7 (RAR)	He completed the RSPO Supply Chain Auditor training course in 2019 and has been auditing supply chains since then.

5. Audit Findings & Results

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1); • Public summary of certification		Abedon CU continues to maintain transparent communication with stakeholders through established procedures, proper record-keeping, online public information, and timely responses to regulatory and stakeholder requests in line with RSPO requirements	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	assessment report; Human Rights Policy (Criterion 6.13).			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		Abedon CU ensures transparent and inclusive communication by providing information in appropriate languages, maintaining stakeholder records, publishing key documents online, and conducting regular stakeholder consultations with broad participation and no negative feedback reported.	☒ 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.		Abedon CU maintains comprehensive records of information requests and regulatory communications, provides relevant environmental, social and legal information upon request, and recent inspections by authorities reported no compounds or nonconformities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		Abedon CU implements documented consultation and communication procedures, publicly accessible online and onsite, to ensure timely handling of complaints and effective dissemination of key policies and information to all stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		Abedon CU has an updated FY2025 stakeholder list covering internal and external groups, with nominated representatives and contact details clearly documented.	☒ 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.		Abedon CU implements its CEO-endorsed Code of Conduct & Human Rights Policy, promoting ethical business practices, anti-corruption, proper disclosure and confidentiality, with evidence of effective implementation across workers and contractors.	☒ 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.		Abedon CU ensures ethical business practices through centralized procurement, annual internal audits, transparent tender processes, and mandatory vendor compliance with the Group's Code of Business Conduct, including commitments to human rights and anti-exploitation.	☒ 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.		Abedon POM and its supply bases maintain full compliance with applicable legal and regulatory requirements, with all relevant licences, permits, certificates, and competent person qualifications verified as valid and up to date.	☒ 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.		Abedon CU maintains an updated legal register and systematic process for monitoring and disseminating changes in laws, with designated personnel ensuring timely updates across all operating units.	☒ 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.		Abedon CU clearly demarcates and maintains all legal boundaries, with visible markers and fences ensuring no planting beyond estate limits and proper identification of neighboring properties.	☒ 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. The list of contracted parties maintained in stakeholders list which has been updated on 17 May 2025.	☒ 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.		Abedon CU ensures all supplier and contractor contracts include clauses requiring compliance with relevant laws, with validity periods and legal due diligence verified by the Contracts Department at KHB HQ.	☒ 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.		Abedon CU ensures all supplier and contractor agreements include clauses prohibiting child, forced, or trafficked labor, with verification showing no young workers employed and contracts properly signed and acknowledged.	☒ 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		Abedon CU maintains verified records of FFB suppliers' geo-locations, land ownership or usage rights, and valid MPOB licenses for all sampled smallholders and companies.	☒ 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		Abedon CU maintains records of indirectly sourced FFB, including supplier geo-locations, land ownership or usage rights, and valid MPOB licenses securely kept at the mill office.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

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

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				
3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly business case for Scheme Smallholders.		Abedon CU prepares annual three-year business plans and budgets for estates and the mill, outlining crop area, yields, costs, labor, and CAPEX, to guide sustainable operations and future planning.	☒ 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.		Abedon CU maintains a five-year replanting program for its estates, regularly reviewed and incorporated into the annual financial budget, with plans extending to FY 2028.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: ▪ Results of internal audits ▪ Customer feedback ▪ Process performance and product conformity ▪ Status of preventive and corrective actions ▪ Follow-up actions from management reviews ▪ Changes that could affect the management system ▪ Recommendations for improvement		Abedon CU conducts annual management reviews covering RSPO, SCCS, and MSPO, addressing audit findings, certification status, operational performance, and continual improvement to ensure the effectiveness of its sustainability system.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.				
3.2.1 (C)	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2)		The CU has implemented a continuous improvement action plan aligned with RSPO P&C, addressing key social and environmental impacts through initiatives such as yield optimisation, pesticide reduction, waste and GHG mitigation, community engagement, and conservation area management.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)			
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		The monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template before the audit started. The auditor already verified and checked the data and figure given match with their database system.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		Abedon CU implements comprehensive SOPs and manuals covering estates and mill operations, safety, environmental management, employment, and RSPO supply chain requirements, with regular updates, training, and dissemination to workers.	☒ 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.		Abedon CU ensures consistent implementation of procedures through regular reporting, site inspections, internal and RSPO audits, and management oversight, with workers demonstrating understanding of SOP requirements.	☒ 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.		Abedon CU maintains comprehensive monitoring records for estate operations, FFB quality, agronomic practices, and worker management, with regular internal, management, and third-party inspections ensuring consistent implementation of procedures and compliance with company policies.	☒ 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		There was no new planting in the CU. Environmental Aspect and Impact Assessment (EAI) and Social Impact Assessment (SIA) were conducted internally considering activities associated to estate operations. Thus, this indicator is not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	documented.			☐ 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.		Abedon CU conducts regular Social and Environmental Impact Assessments (SIA and EAIA) and develops management plans with stakeholder participation, though some stakeholder concerns and neighboring estate inputs were not fully incorporated, resulting in a Minor NCR.	☐ 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.		Abedon CU annually reviews and updates its social and environmental management plans, incorporating stakeholder inputs to enhance positive impacts and mitigate negative effects, with no environmental issues reported during recent consultations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.5: A system for managing human resources is in place.				

3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		KHB has established and documented procedures for recruitment, selection, hiring, promotion, retirement, and termination, which are accessible to workers and their representatives where applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented and records are maintained.		KHB has established documented employment and social policies that ensure fair, non-discriminatory recruitment, respect for human rights, safe working conditions, and the welfare of workers and communities.	☒ 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.		KHB has established and implemented HIRARC registers across all operating units to systematically identify, assess, and control workplace hazards, with regular reviews and additional mitigation measures ensuring safe operations.	☒ 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		KHB has established and implemented a comprehensive 2025 OHS management plan across all units, including hazard assessments, chemical and noise risk monitoring, medical surveillance, and regular audits, ensuring worker health, safety, and regulatory compliance.	☒ 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		KHB has implemented a comprehensive 2025 training program covering RSPO P&C, supply chain, occupational health and safety, environmental management, and job-specific skills for all employees and contractors across estates and the mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.			
3.7.2	Records of training are maintained, where appropriate on an individual basis.		KHB has conducted a comprehensive 2025 training program across all estates and the mill, covering occupational safety, sustainability, RSPO/MSPO awareness, job-specific skills, and company policies, with records fully available for audit verification.	☒ 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.		KHB has provided targeted Supply Chain Certification Standard and traceability training for key personnel, contractors, and FFB suppliers, with confirmed understanding among relevant staff and sustainability committee members.	☒ 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		Not applicable since this mill is Mass Balance.	☐ Conform

	A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.			☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.		Abedon POM sources certified FFB from its estates and non-certified FFB from surrounding smallholders and collection centres, qualifying for the Mass Balance system, with volumes and processing controls verified during the P&C assessment.	☒ 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		The Certification Body recorded the estimated annual production of certified CPO and PK for the mill in the P&C public summary, with actual tonnage tracked in subsequent surveillance reports.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.			☐ 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		Abedon Oil Mill has complied with RSPO supply chain registration and reporting requirements via RSPO Prisma, holding an active P&C license under Kretam Holdings Berhad.	☒ 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		Abedon POM has established and effectively implemented comprehensive RSPO Supply Chain management systems, documented procedures, and training programs, with clear responsibilities assigned to key personnel to ensure compliance and traceability.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill.			
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-		Abedon POM conducted a comprehensive RSPO SCCS internal audit with no nonconformities, followed by a management review addressing system performance, improvements, and resource needs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.			
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		Abedon Oil Mill effectively manages certified and non-certified FFB through its Mass Balance system, with verified weighbridge records, no overproduction observed, and actual CPO and PK production within projected certified volumes, resulting in the closure of the previous Major NCR.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents		Abedon POM has established and implemented adequate procedures for handling, segregating, and delivering certified and non-certified FFB/CPO/PK, with weighbridge clerks demonstrating understanding of the segregation process, and audit verification confirming that certified CPO and PK were delivered to end buyers in compliance with RSPO MB requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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			
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the	Outsourcing Activities a) There are 2 outsource company CPO and PK transporter i.e. Juita Baru Sdn Bhd (agreement signed on 05/02/2025 (transportation – CPO & PK), and Budaya Potensi Transport Sdn Bhd (known as Man Seng Enterprise Company) (agreement signed on 05/02/2025 (transportation – CPO & PK).	Abedon POM manages its outsourced CPO and PK transportation activities through formal agreements, clear inspection clauses, and documented procedures (SCCS-006), with inspections conducted by the Lab Supervisor, weighbridge operator, and security personnel to ensure compliance and prevent contamination.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.	b) There is contract document between Abedon POM and the transporters. Sighted in clause no 7(7.1). Transporter may be inspected by third parties appointed by CU if deemed necessary. c) There were explicit procedures for the outsourced process. "Outsource procedure – SCCS – 006 revision 1, date 01/12/2020. Inspection was carried out by Lab Supervisor or lab attendant and assisted by weighbridge operator and security as an		

		additional effort to ensure no contamination.		
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.		The stakeholder list updated in January 2025 includes all relevant contractors, with verification confirming that Juita Baru Sdn. Bhd. and Man Seng Enterprise Company are actively involved in the physical handling of RSPO-certified oil palm products.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		No new contractors used and will be used in the future for the processing or production of RSPO certified materials.	☒ 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		Abedon POM maintains comprehensive and up-to-date records in accordance with its RSPO Supply Chain procedures, with real-time updates to the RSPO IT platform, proper documentation of certified FFB receipts and certified CPO/PK deliveries, positive Mass Balance figures for August 2024–July 2025, and clear identification of RSPO MB status on all verified weighbridge tickets.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.)			
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		Abedon POM monitors the processing of certified and non-certified crops, tracking daily and monthly Oil Extraction Rate (OER) and Kernel Extraction Rate (KER) using standardized templates to ensure accuracy and consistent performance.	☒ 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.			☐ 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.		Abedon POM monitors the processing of certified and non-certified crops, tracking daily and monthly Oil Extraction Rate (OER) and Kernel Extraction Rate (KER) using standardized templates to ensure accuracy and consistent performance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.		Not applicable as the POM is certified under Mass Balance Module.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than		Abedon POM has registered all certified product transactions through the RSPO IT platform, with documented shipping announcements confirming compliance, including verified details such as supply chain model, volume, and transaction status.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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			☐ 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.		Abedon POM has made a business-to-business claim for MB CPO and PK and this claim is in accordance with the RSPO Rules on Market Communications and Claims.	☒ 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.		Abedon CU implements a Human Rights and Whistleblowing Policy, ensuring all workers, contractors, and stakeholders are informed and understand protections against reprisals, with consistent application across the mill and estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		Audits and stakeholder consultations confirmed that Abedon CU operations are free from violence, harassment, or use of mercenaries, with no incidents reported or observed.	☒ 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.		Abedon CU maintains an open and accessible grievance and whistleblowing system for all stakeholders, ensuring anonymity and proper documentation, with complaints primarily related to internal house repairs and no external complaints recorded.	☒ 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.		Abedon CU ensures all affected parties understand the dispute resolution procedures through verbal explanations, visual aids, and translation support, with briefings conducted for workers, contractors, and stakeholders across the mill and estates.	☒ 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.		Abedon CU maintains an effective grievance system, keeping internal stakeholders informed and resolving complaints, primarily related to housing and facilities, promptly, with records confirming timely resolution and stakeholder awareness.	☒ 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.		Abedon CU operates an open grievance and dispute resolution system with documented procedures, ensuring anonymity, third-party representation, and stakeholder awareness, with complaints mainly from internal stakeholders and training provided to workers and external parties.	☒ 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.		Abedon CU actively supports local community development through consultations, providing healthcare, education, infrastructure, job opportunities, and other contributions, with 30% of workers sourced from surrounding villages.	☒ 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.		Abedon CU holds legally verified land titles for Kolopis and Tanaki Estates, with all transfers from previous owners in 2020 conducted transparently and without social conflicts, confirmed by documents and stakeholder interviews.	☒ 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, the steps that are taken to involve them in decision making.		Abedon CU has held legitimate land ownership since 2012, with audits and stakeholder interviews confirming no disputes or issues with previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and		Abedon CU has held legitimate land ownership since 2012, with audits and stakeholder interviews confirming no disputes or issues with previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	relevant authorities).			☐ 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..		Abedon CU has held legitimate land ownership since 2012, with audits and stakeholder interviews confirming no disputes or issues with 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.		Abedon CU has held legitimate land ownership since 2012, with audits and stakeholder interviews confirming no disputes or issues with 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.		Abedon CU has held legitimate land ownership since 2012, with audits and stakeholder interviews confirming no disputes or issues with 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		Abedon CU has not planted on local community land, with legitimate ownership since 2012 and audits confirming no land disputes with previous owners or stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.		Abedon CU has held legitimate land ownership since 2012, with audits and stakeholder interviews confirming no disputes or issues with previous owners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions,		Abedon CU has held legitimate land ownership since 2012, with audits and stakeholder interviews confirming no disputes or issues with previous owners.	☒ Conform ☐ Major Nonconformity

	during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. c) Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.			☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		Abedon CU has held legitimate land ownership since 2012, with audits and stakeholder interviews confirming no disputes or issues with 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.		Abedon CU has held legitimate land ownership since 2012, with audits and stakeholder interviews confirming no disputes or issues with 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..		Abedon CU has held legitimate land ownership since 2012, with audits and stakeholder interviews confirming no disputes or issues with 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.		There were no new lands acquired for plantation and mills after 15/11/2018 as verified during this Assessment at Abedon CU. The current operation area including mill and estates as per stated in the land title.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		Not Applicable as this assessment under the MYNI.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		Abedon CU has established procedures and SOPs for identifying land rights and managing fair compensation, involving estate management, Land Office, NGOs, and affected parties, though no compensation negotiations were required during the reporting period.	☒ 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		Abedon CU has established procedures for fair and gender-equitable compensation, though no related cases arose during the audit period.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	taken as a result of this evaluation.			☐ 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.		Abedon CU has no scheme smallholdings, sourcing FFB from Kretam Holdings' certified estates and external smallholders or growers.	☒ 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.		No negotiated agreements, compensation, or payments to affected parties occurred during the reporting period.	☒ 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.		Abedon CU has established procedures and an SOP for resolving land conflicts and ensuring fair compensation, involving estate management, Land Office, NGOs, and affected parties in the negotiation process.	☒ Conform ☐ Major Nonconformity

				☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.7.2 (C)	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.		There were no compensation issues or land disputes at Abedon CU, as confirmed through stakeholder interviews with village representatives and previous landowners.	☒ 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.		Abedon CU has held legitimate land ownership since 2012, with documentation verified and audits confirming no land disputes with villagers, local communities, or neighboring estates.	☒ 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.		Abedon CU has held legal ownership of its land since 2012, with verified documentation and audits confirming no disputes with villagers, local communities, or neighboring estates.	☒ 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.		No land conflicts exist at Abedon CU, as confirmed through interviews with village representatives and previous landowners.	☒ 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 is no evidence of dispossession or forced abandonment of customary or user rights, with stakeholder interviews confirming no land disputes at Abedon CU.	☒ 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. It has been further confirmed through villager representatives from Kg Paris 1 and Kg Paris 2 Staff No: #0015 and #LP060129 and phone interviews with pass owner. From the interviews, it can be concluded that there was no evidence of any land dispute at Abedon CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion				
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.				
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		Abedon POM publicly displays current and past FFB prices at the weighbridge notice board, following MPOB guidance at 1% OER.	☒ 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.		Abedon POM regularly explains the FFB Pricing to Smallholders during renewal of agreement with latest on February 2025 The stakeholder information briefing concerned to FFB qualities, FFB grading, calculation payment by MPOB, oil extraction rate (OER). The calculation method of pricing was made known and given to the Smallholders. Field days were	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			organised monthly by the mill to all the small holders from the supplying list.	☐ 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 FFB price at Abedon POM follows MPOB pricing, and interviews with smallholders and suppliers confirmed they are satisfied and consider it fair compared to other mills.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		An agreement signed in January 2023 between Abedon POM and FFB outsider suppliers confirms that suppliers understand the contract terms, participate in decision-making, and are free to choose their mill.	☒ 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.		Abedon POM outsources certified CPO and PK transport to two companies under annually renewed, fair, and transparent contracts, with contractors confirming their understanding of terms, obligations, and payment conditions.	☒ 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.		Interviews with contractors and suppliers confirmed they understand their contractual rights and obligations, consider the terms fair, and receive payments within 15–30 days of invoicing.	☒ 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).		Abedon CU's weighing equipment is calibrated annually by the accredited Metrology Corporation Malaysia Sdn Bhd, with validity from 25/11/24–24/11/25 for POM and 6/2/25–5/2/26 for Tanaki.	☒ 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 certification unit provides RSPO awareness training and support to Independent Smallholders, with mutual agreements on ICS and certification, though recent stakeholders noted growers and villagers are reluctant due to high costs.	☒ 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.		Abedon POM has established a grievance mechanism for FFB suppliers, communicated through training and meetings, and interviews confirm smallholders are satisfied with pricing and aware of how to raise complaints.	☒ 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.		KHB supports Independent Smallholders with RSPO certification, loans for fertilizer, and participation in schemes like WWF KOSALESA and WAGS, while consulting stakeholders on livelihood needs, though some growers and villagers are reluctant due to high costs.	☒ 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		KHB supports Independent Smallholders through livelihood and capacity-building programs, fertilizer loans, and RSPO certification initiatives with WWF KOSALESA and WAGS, while addressing smallholders' concerns over costs to encourage broader participation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	for Independent Smallholders.			
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		KHB supports Independent Smallholders with RSPO certification, fertilizer loans, and participation in WAGS, consults stakeholders on livelihood needs, and promotes FFB legality by verifying supplier land titles and MPOB licenses, though some growers are reluctant due to high costs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		There was no Scheme Smallholder available at Abedon CU. Thus, this indicator was 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.		KHB has established a stakeholder tracing system and monitors its smallholder support program, collaborating with WWF KOSALESA to help surrounding smallholders obtain RSPO certification.	☒ 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.		KHB has implemented and communicated its Human Rights and Social Policies, promoting non-discrimination, equal opportunities, and employee advancement, with workers confirming awareness, understanding, and accessibility of these policies across estates and POM.	☒ 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		Review of documentation and interviews confirmed that all workers and local communities are treated fairly without discrimination, migrant workers did not pay recruitment fees, and pay is equal at RM65.38/day regardless of gender, age, or nationality.	☒ 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		KHB's documented employment procedures ensure recruitment, promotion, and termination are based on skills, performance, and medical fitness, with no discrimination by gender, nationality, religion, or other factors, as confirmed through worker interviews, promotions reviewed, and stakeholder consultations.	☒ 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		Interviews confirmed that KHB does not use pregnancy tests discriminatorily, and pregnant workers exposed to chemicals are reassigned to safe roles, reflecting the company's commitment to non-discrimination and worker health and safety.	☒ 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.		KHB's Sustainability Policy supports women's advancement and protection, with dedicated programs, budgets, and monitoring systems in place, and interviews and records confirm no cases of sexual harassment or violence have been reported.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.6	There is evidence of equal pay for the same work scope		KHB's policies ensure equal opportunities and fair treatment for all employees, with interviews and records confirming equal pay for the same work regardless of gender, nationality, or other personal characteristics.	☒ 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.		KHB's employment contracts comply with Sabah Labour Ordinance, are provided in Bahasa Malaysia, and ensure all workers local and foreign receive fair pay, benefits, and working conditions, with verification from sampled contracts, pay slips, and the Lintramax System confirming compliance with Minimum Wages Order 2024.	☒ 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		Employment contracts at KHB clearly document all terms of work, including hours, overtime, leave, pay, and entitlements, with workers confirming understanding and compliance with Sabah Labour Ordinance; however, a Major NCR was raised as the POM security team received only one rest day per month, contrary to legal requirements.	☐ 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		KHB's employment contracts comply with Sabah Labour Ordinance, providing equal terms for local and foreign workers, including regular hours, overtime, leave, and maternity benefits, with pay verified against Minimum Wages Order 2024, while management ensures work targets are met and workers receive decent living wages.	☒ 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		KHB provides workers with adequate housing, sanitation, water, medical, educational, and welfare facilities that meet	☒ Conform ☐ Major Nonconformity

	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		national standards, with regular inspections, free utilities, and childcare support, ensuring a safe and well-maintained living environment for all employees and their families.	☐ 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.		KHB estates provide workers with well-stocked canteens and grocery stores offering basic food items, with options for cash or credit payments, supplemented by monthly local markets, and prices are regularly monitored by management.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.6	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country		KHB provides both local and foreign workers with a decent living wage, including salary and in-kind benefits such as leave, housing, meals, healthcare, and welfare, with prevailing wage assessments for 2024–2025 confirming total monthly compensation above statutory minimums across Tanaki, Kolopis, and POM.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist			
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		All permanent workers at KHB Lahad Datu Region CU have employment contracts outlining payments and conditions, with no casual, temporary, or day labor employed.	☒ 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		KHB publicly recognises freedom of association and collective bargaining, with policies displayed in English and Bahasa Malaysia, explained to workers, and implemented through quarterly JCC meetings, as confirmed by interviews and meeting minutes across estates and POM.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request		Although no official trade unions exist at KHB Lahad Datu Region CU, workers elect representatives to the JCC, which ensures balanced management-worker dialogue, addresses concerns, and promotes transparency, as evidenced by documented and verified meeting minutes across estates and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			POM.	☐ 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		Interviews confirmed that KHB management does not interfere with the formation of the workers' association, and all representatives are freely elected by the workers.	☒ 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		KHB's Social Policy and Child Labor Remediation Procedure ensure the protection of children by prohibiting child labor, verifying ages, providing remediation if needed, and communicating these commitments to all stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.2 (C)	There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure		Verification of employment records and the Lintramax database confirmed that all workers at KHB Lahad Datu Region CU meet the minimum age requirement of 18 years.	☒ 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.		Document review, interviews, and field observations confirmed that all workers at KHB estates and POM are above 18 years of age, with no evidence of child labor.	☒ 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		KHB's no child labor policy is publicly displayed, communicated to workers, communities, and contractors, and reinforced through a signed Vendor Code of Ethical Conduct to ensure compliance with ethical labor and child protection standards.	☒ 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		KHB's Sexual Harassment Policy, communicated through muster briefings and Gender Committee programs, ensures all workers are aware of procedures and consequences, promoting a safe and respectful workplace.	☒ 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		KHB's Social Policy protects reproductive rights, ensuring female workers receive paid maternity leave and light duties during pregnancy, with policies communicated through muster briefings, JCC, and Gender Committee meetings, and workers confirming their understanding and awareness.	☒ 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		KHB supports new mothers by assessing their needs, providing adequate space and paid breaks for breastfeeding or expressing milk, and ensuring maternity leave payments, with assessments documented at Tanaki and Kolopis Estates.	☒ 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.		KHB's Grievance and Sexual Harassment Procedures, supported by a dedicated complaint panel and hotline, are communicated to all workers, ensuring anonymity, accountability, and a safe work environment, with interviews confirming awareness and no reported incidents.	☒ 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		Interviews with foreign workers confirmed fair and ethical employment practices, including passport security, no contract substitution, voluntary overtime with proper pay, freedom of movement, and no evidence of debt bondage or retaliation for resignation.	☒ 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		KHB's Foreign Workers Policy ensures fair treatment, no contract substitution, compliance with minimum wage, orientation, and decent housing for foreign employees, demonstrating the company's commitment to ethical employment practices.	☒ 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		Estate and Mill Managers serve as OSH Committee chairpersons, holding meetings quarterly to review safety, health, welfare, and accident reports, as well as workplace inspections.	☒ 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.		Abedon CU has established comprehensive emergency and first-aid procedures, including ERP teams, fire drills, trained first-aiders, accessible first-aid boxes, and regular review of accident records, with all employees aware of the procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.3 (C)	Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		Workers consistently use appropriate PPE for all hazardous tasks, with management covering the costs, and adequate sanitation and changing facilities are provided for pesticide applicators and estate workers.	☒ 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		All employees, local and foreign, are provided with medical care and SOCSO accident insurance, with payments for the past three months verified for POM and estates.	☒ 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		Occupational injuries at Abedon POM and estates are tracked using LTA metrics, with timely DOSH reporting, periodic reviews, and prompt investigations, resulting in minimal lost workdays in 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Criterion 7.1: IPM plans are implemented and monitored to ensure effective pest control.				
7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		KHB Abedon CU implements a documented and annually reviewed IPM plan across Tanaki and Kolopis Estates, using cultural, biological, mechanical, and chemical controls, with ongoing monitoring, beneficial plantings, and periodic management reviews to minimize pest impact and pesticide use.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.1.2	Species referenced in the Global Invasive Species Database and		There was no evidence that species referenced in the Global Invasive Species Database and CABI.org are to be	☒ Conform ☐ Major Nonconformity

	CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		used in managed areas, as per site visited and as per the stakeholder consultation with relevant workers.	☐ 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]		KHB Abedon CU enforces a Zero Burning policy across all estates, ensuring no burning is practiced for cultivation, waste, or pest control without prior approval.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.		All pesticide use at KHB Abedon CU estates is documented with justification, targeting specific pests, and maintained in updated chemical registers in accordance with the Planting Manual and SOP.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.		KHB Abedon CU maintains detailed records of pesticide use by area and quantity, ensuring application is justified, programmed, and properly documented across multiple record systems.	☒ 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.		KHB Abedon CU applies pesticides following IPM principles and documented procedures, using threshold-based application, beneficial plants to reduce chemical use, and proven methods to minimize environmental and health risks.	☒ 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.		KHB Abedon CU uses only registered pesticides, avoids routine prophylactic spraying except in young fields for specific pest control, and has banned paraquat across all estates.	☒ 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		KHB Abedon CU uses only Class II–IV chemicals, avoids WHO 1A/1B and restricted substances, has replaced paraquat, and maintains up-to-date chemical registers across all estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.			
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		Both estates ensure that trained personnel handle and apply pesticides safely, with regular training, SDS availability, and confirmed worker understanding of chemical hazards and procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		Pesticides and fertilizers at both estates are securely stored, handled by trained personnel, with proper segregation, ventilation, safety signage, premixing facilities, and wastewater management, ensuring compliance with legal and SDS requirements.	☒ 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 pesticide containers are triple-rinsed, punctured, and disposed of responsibly as SW409/SW410 through a DOE-licensed contractor, preventing contamination and protecting human health.	☒ 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.		Abedon CU does not practice aerial pesticide spraying, as confirmed by site observations and staff interviews.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		Annual medical surveillance confirmed all pesticide operators at Tanaki and Kolopis Estates are fit to handle chemicals, with ongoing monitoring and treatment for non-occupational health conditions.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		Pesticide work at all estates is restricted to eligible workers, with no under-18, pregnant, breastfeeding, or medically restricted persons involved, as verified by observations and interviews.	☒ 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.		KHB Abedon CU implements documented waste management plans, segregating and disposing household, organic, scheduled, and recyclable wastes appropriately to minimize pollution, with proper facilities, signage, and licensed vendors.	☒ 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.		KHB Abedon CU follows SOP KHB/G/SOP-08 to guide waste disposal, documenting and identifying all types of waste to minimize pollution during routine operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.3	The unit of certification does not use open fire for waste disposal.		KHB Abedon CU enforces main and sub Zero Burning policies, ensuring no fire is used for cultivation or waste disposal, as confirmed during site visits.	☒ 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.		KHB Abedon CU applies good agricultural practices to maintain long-term soil fertility, following the Planting Manual, SOPs, and annual foliar and soil analyses to guide fertilizer and biomass application.	☒ 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 applications at Tanaki and Kolopis Estates were carried out according to agronomist recommendations based on annual foliar and soil analyses, with all 2024 applications completed as scheduled.	☒ 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.		Both estates implement nutrient recycling by applying EFB and decomposing palm fronds, with recorded applications of 2,958.52 mt at Kolopis and 360.75 mt at Tanaki, while POME is not used.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		KHB Abedon CU monitors and records fertilizer applications per agronomist recommendations, with 2025 applications detailed by type and estate, and 2024 rates ranging 7.35–10.60 kg per palm.	☒ 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.		KHB Abedon CU estates have well-documented soil characteristics, with no problematic soils, primarily flat to undulating terrain, and verified legal land rights.	☒ 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.		KHB Abedon CU implements slope management strategies, including terracing, cover crops, frond stacking, EFB application, and vegetation maintenance, to minimize soil erosion and degradation on 9–25° slopes.	☒ 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.		KHB Abedon CU complies with the “Slope and River Protection” policy, ensuring slopes >25° are excluded from planting and maintaining vegetation on slopes <25°.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				

7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		KHB Abedon CU demonstrates long-term land suitability, with soil and topography surveys showing no peat, marginal, or fragile soils, and operations planned accordingly.	☒ 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.		Based on the soil maps provided and field visits there were no fragile and problem soils in all the estates.	☒ 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		Initial soil and topographic surveys were conducted by Boris Agriculture Services in September 2015, with maps provided and reviewed by auditors.	☒ 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.		This is not applicable as there is no peat soil in all estates in the KHB Abedon CU as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☒ Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		This is not applicable as there is no peat soil in all estates in the KHB Abedon CU as supported by the soil maps of respective estates.	☐ 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 all estates in the KHB Abedon CU as supported by the soil maps of respective estates.	☐ 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 all estates in the KHB Abedon CU as supported by the soil maps of respective estates.	☐ 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 all estates in the KHB Abedon CU as supported by the soil maps of respective estates.	☐ 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		This is not applicable as there is no peat soil in all estates in the KHB Abedon CU as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

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

	peatlands in the managed area (regardless of depth) are protected as “peatland conservation areas”; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the ‘RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat’, version2 (2018) and associated audit guidance.		respective estates.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				
7.8.1 (C)	A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following: 7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		KHB Abedon CU implements a comprehensive Water Management Plan, ensuring sustainable supply, treated and tested water for all estates and POM, monitoring quality against WHO and regulatory standards, with occasional turbidity increases from runoff, and overall adequate clean water for workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.2 (C)	Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with ‘RSPO Manual on BMPs for the management and		KHB Abedon CU protects water courses and wetlands by maintaining riparian buffer zones, with no chemical activities observed in these areas during site visits at Tanaki and Kolopis Estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	rehabilitation of riparian reserves' (April 2017).			☐ 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.		Abedon POM holds valid DOE discharge license 006828 and regularly monitors final effluent, with BOD levels within regulatory limits, verified by Dynakey Laboratories.	☒ 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.		Abedon POM monitors daily water usage per tonne of FFB, with 2024 and 2025 ratios at 1.57 and 1.50 L/FFB, respectively.	☒ 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.		KHB Abedon CU monitors and documents fossil fuel and renewable energy use, implementing efficiency measures and using biomass for electricity, with diesel-to-FFB ratios in 2024–2025 ranging 3.04–4.90 L/FFB across estates and mill.	☒ 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.		KHB Abedon CU implements and monitors GHG reduction measures using the RSPO PalmGHG calculator, with verified emissions data publicly reported and validated against operational records.	☒ 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.		KHB Abedon POM monitors and manages air emissions and other polluting activities through CEMS, stack sampling, and a Pollution Prevention Plan, with results within regulatory limits and action plans in place for GHG, effluent, scheduled and solid waste management.	☒ 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.		KHB Abedon CU fully implements its Zero Burning Policy, with no evidence of fire used for land preparation, and palms are felled, shredded, windrowed, and left to decompose.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		Auditor verified that no new plantings or developments occurred at Abedon CU, confirming that the RSPO GHG Assessment Procedure for New Development is not applicable.	☒ 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 company has identified key sources of GHG emissions and implemented measures, including pollution prevention plans and proper chemical containment, to minimize environmental impacts at both estates.	☒ 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		No new Land clearing was conducted to any additional land, primary forest, or HCV since first planting. Auditors have verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Planting was carried out	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		inside the designated area itself. Only replanting was carried out and is done in the existing area at both Tanaki Estate and Kolopis Estate.	☐ 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 Abedon CU has been assessed for High Conservation Value, identifying 46.22 ha of steep, unplanted land, over 178 ha of potential HCV 4 riparian and abandoned areas, and measures are in place to conserve rare and endangered species while monitoring wildlife and preventing encroachment.	☒ 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.		No new Land clearing was conducted to any additional land, primary forest, or HCV since first planting. Auditors have verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Planting was carried out inside the designated area itself. Only replanting was carried out and is done in the existing area at both Tanaki Estate and Kolopis Estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.		Not Applicable as this Assessment under the MYNI.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.			
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are		The Biodiversity Team has implemented a comprehensive HCV and RTE management plan, including riparian buffers, signage, and weekly wildlife monitoring, developed in consultation with authorities and communities, with the latest updates in July 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.		The HCV and environmentally sensitive areas have been mapped while ensuring that the rights of local communities are fully respected.	☒ 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.		Environment and biodiversity training was conducted across all estates in 2025, with disciplinary measures enforced for any harm to protected species.	☒ 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 management plan includes regular monitoring of sensitive areas and RTE species, with updated HCV measures and preventive actions such as elephant deterrent fencing.	☒ 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.		No new land clearing or planting outside designated areas was conducted; only replanting within existing estates was verified, and RaCP is not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1.	Good agricultural practices were observed during the field assessment, including timely harvesting, proper pruning, effective weed control, and optimized fertilizer application.
2.	A strong commitment was demonstrated by both the operating units and the sustainability teams towards achieving and maintaining RSPO certification.
3.	Workers demonstrated a good level of understanding and awareness regarding RSPO implementation.
4.	A significant portion of the workforce consists of long-serving employees, including second-generation workers from the same families.

6.2 Non-conformities and opportunities for improvement

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	**Major**	**Minor**	**Opportunities for Improvement**	**Total No Findings**
Principle 1: Behave Ethically and Transparently				
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
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	6.2.2
Nonconformity Number	RAR 02 2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	15 August 2025
Nonconformity Issued To *(when more than one site/member)*: Abedon Oil Mill	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members.
Nonconformity Statement: Conditions of employment, specifically regular working hours, were found not to be in compliance with national legal requirements.	
Evidence: Review of the check roll record book, punch card system, and security work schedule at Abedon POM revealed that the security team (4 employees) was allocated only one rest day per month. This means each security guard works continuously for almost the entire month, with only one day off, which is in contravention of SLO Section 104 – Rest Day Entitlement.	
Root Cause Analysis	The security work schedule was planned based on operational convenience rather than legal requirements, resulting in insufficient allocation of rest days. Additionally, the person in charge of preparing the duty roster was not fully aware of the minimum rest-day requirement under Sabah Labour Ordinance (SLO) Section 104, and no internal monitoring mechanism existed to verify compliance before implementation.
Correction(s)	1) The security team's monthly duty roster has been immediately revised to ensure each security guard receives at least one rest day per week, in line with SLO Section 104. 2) The revised roster has been communicated to all four affected security personnel, and they acknowledged

	the updated arrangement through Memo. 3) The Admin department has updated the check roll and punch card monitoring to reflect the corrected schedule.
Corrective Action Implemented *(including any evidence submitted)*	1) Memo from Mill Manager issued to all employees related SLO provisions related to working hours, overtime, and rest-day entitlements. 2) Develop and implement a Security Monthly Roster meet labour law requirements before approval. The dusty roster to cover, Weekly rest day allocation and working hours limit. 3) Duty rosters must be reviewed and approved by the Mill Manager before issuance. 4) Include rest-day and working-hour compliance as part of labour law compliance audits.
Date of Response	02 November 2025
Audit Team Conclusion *(including any evidence reviewed)*	The root cause analysis has been accepted. The auditor has verified the corrective action plan and supporting evidence provided, as follows: 1) A memo dated 20/08/2025 issued by the Mill Manager to all employees regarding SLO provisions on regular working hours, overtime limits, and rest-day entitlements was reviewed. The memo was circulated to relevant departments and acknowledged by the Security team. 2) The newly developed Security Monthly Roster template was reviewed and found to include mandatory elements such as the weekly rest day allocation and working-hour limitations in line with labour law requirements. Sample rosters for the period September 2025, October 2025, November 2025, were examined and found to be compliant with SLO Section 104. 3) Duty rosters presented during the verification contained evidence of review and approval by the Mill Manager prior to issuance. 4) The labour compliance audit checklist has been updated to include verification of rest-day allocation and working-hour compliance.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	13 November 2025

Indicator Number	3.4.2
Nonconformity Number	DA 01 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	15 August 2025
Nonconformity Issued To *(when more than one site/member)*: Abedon Oil Mill	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☒ Onsite ☐ Off-site
Standard Reference	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.
Nonconformity Statement: The social management and monitoring plan was developed with stakeholder participation; however, concerns raised during engagement with affected stakeholders were not incorporated into the action plan, contrary to the requirements for addressing identified social issues.	
Evidence: During site inspection at workers' quarters and the Community Learning Centre (CLC), as well as interviews with internal stakeholders (including the CLC Teacher, local workers, and foreign workers), the following concerns were raised but were not captured in the social management and monitoring plan: 1) Replacement of wooden houses with brick houses in accordance with national housing standards. 2) Maintenance of brick workers' quarters, including repainting, to maintain a satisfactory appearance. 3) CLC building not meeting essential requirements for safety, health, fire prevention, and emergency response, and inadequate capacity to accommodate the increasing number of enrolled students. 4) Limited transportation arrangements for CLC teacher and students for outside activities. 5) Transition of salary payment method from cheque to bank transfer system.	
Root Cause Analysis	Inadequate process and lack of clear understanding to properly document and incorporating the feedback and concerns raised from affected stakeholders in the Social Management and Monitoring Plan. As a result, valid concerns being undocumented and left unrecorded, unassessed and exclude from the plan.
Correction(s)	The SIA assessment will revised and update to include the concern raised by internal stakeholders (including the CLC teacher, local and foreign workers). An engagement will be conducted with the effected stakeholders to validate the

	issues and gather additional information. This to ensure that all relevant issues are accurately identified and incorporate into the Social Management and Monitoring Plan.
Corrective Action Implemented *(including any evidence submitted)*	1) To establish documented checklist to record and log stakeholders concern raised during engagement sessions. 2) Review and update the Social Management and Monitoring Plan to ensure all identified stakeholders concern are properly integrated, addressed and resolve.
Date of Response	02 November 2025
Audit Team Conclusion *(including any evidence reviewed)*	Root cause accepted. The corrective action plan has been reviewed and found adequate to address Minor Nonconformity. Evidence of the CAP will be verified during the next assessment.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	

Indicator Number	3.4.2
Nonconformity Number	RAR 01 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	15 August 2025
Nonconformity Issued To *(when more than one site/member)*: Abedon Oil Mill	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☒ Onsite ☐ Off-site
Standard Reference	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.

Nonconformity Statement: SIA assessment and monitoring plan not developed with participation of affected stakeholders.	
Evidence: It was noted that Tanaki Estate conducted a replanting activity covering 349.01 ha in 2025, expected to be completed in December 2025. The management conducted an impact assessment on 25/04/2025, prior to the commencement of replanting work, to identify potential positive and negative impacts that could affect workers. However, the assessment did not include input from nearby affected estates, such as Ladang Sungai Pin, which is located close to the replanting area.	
Root Cause Analysis	The management have conducted the Stakeholder Consultation Meeting on 22/07/2025 and have informed the attending stakeholders regarding the replanting activities. However, during the SIA assessment for replanting 25/04/2025, the feedback gathered was mainly from internal stakeholders (e.g. workers). Neighbouring estates such as Ladang Sungai Pin as affected stakeholders are not consulted during the session due to overlooked.
Correction(s)	1) To conduct a supplementary stakeholder's engagement with representatives from Ladang Sungai Pin and other nearby affected external stakeholders to identify potential positive and negative impact. 2) Their feedback and concern regarding the ongoing replanting activities will be documented and integrated into the existing social management and monitoring plan.
Corrective Action Implemented *(including any evidence submitted)*	The SIA assessment will be revised and update to include the feedback from the external stakeholders and integrated into the existing social management and monitoring plan
Date of Response	02 November 2025
Audit Team Conclusion *(including any evidence reviewed)*	Root cause accepted. The corrective action plan has been reviewed and found adequate to address Minor Nonconformity. Evidence of the CAP will be verified during the next assessment.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	

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

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

9. Status of Nonconformities Previously Identified and Opportunity for Improvement

<table>
<tr><th rowspan="2">Indicator No</th><th rowspan="2">Nonconformity No</th><th rowspan="2">Evidence Observed / Nonconformity Raised</th><th>Auditee Response</th><th rowspan="2">Verification of Correction/ Corrective Action</th><th rowspan="2">Conclusion /Status</th></tr>
<tr><th>Correction / Corrective Action</th></tr>
<tr><td>3.8.7</td><td>RAR 01 2024</td><td>Finding:
Abedon CU did not inform the Certification Body (CB) about the overproduction of certified tonnage.

Objective evidence:
During the verification of the Mass Balance accounting system, an overproduction of certified CPO tonnage was noted as follows:
<table><tr><th>Certified volume (license)</th><th>Certified volume produced</th></tr><tr><td>12,981 mt</td><td>14,567.16 mt</td></tr></table></td><td>Correction: Client immediately requests for 3-month volume extension to SIRIM QAS INTERNATIONAL SDN. BHD through email. Request Extension Form already sent on 12/9/2024.

Corrective action: Client adopts a monthly monitoring system (checklist) for certified FFB, CPO & PK. For RSPO IT platform procedure, client revise the procedure to include the monitoring mechanism above.</td><td>During the verification of the Mass Balance accounting system, there is no overproduction of certified FFB, CPO and PK tonnage was noted as follows:
<table><tr><td>Projected FFB Certified Volume (MT)</td><td>132,137.00</td></tr><tr><td>Actual production of FFB (MT)</td><td>118,113.43</td></tr><tr><td>Projected CSPO Certified Volume (MT)</td><td>28,868.00</td></tr><tr><td>Actual CSPO Production Volume (MT)</td><td>23,519.43</td></tr></table></td><td>Closed</td></tr>
</table>

<table>
<tr>
<td></td>
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<table>
<tr><td>Projected CSPK Certified Volume (MT)</td><td>5,379.00</td></tr>
<tr><td>Actual CSPK Production (MT)</td><td>3,904.06</td></tr>
</table>
</td>
<td></td>
</tr>
<tr>
<td>7.8.1 b</td>
<td>DA 01 2024</td>
<td>Finding:
Monitoring of water sources and to avoid negative impacts and to ensure workers has adequate clean water was not implementing according to water management plan.

Objective evidence:
During the monitoring of treated water analysis conducted by Dynakey Laboratories Sdn. Bhd at Segama Division 3 and Inobong Division 2 on 08/12/2023, non-compliance with the following parameters was noted:
<table>
<tr><th>Division</th><th>Results</th><th>Drinking water quality standard</th></tr>
<tr><td rowspan="2">Segama Division 3</td><td>Total coliforms = 40</td><td>ND in 100ml</td></tr>
<tr><td>pH = 6.4</td><td>6.5-9.0</td></tr>
</table>
</td>
<td>The root cause: There is no specific person-in-charge designated to monitor the water quality test results which cause the lack of oversight and follow-up action. As a result, the recommendations in the water management pian are not effectively implemented.

Corrective Action: To engage with mill on water treatment services to assists and provide recommendation for any non-complaint parameter.

To appoint a person in charge to be responsible in monitoring the water quality in all divisions.

To communicate the water management plan to PIC to ensure implementation and monitoring are carried out accordingly.</td>
<td>The worker’s quarters have adequate clean water supply by estate and mill management, the management also done the analysis to ensure water was safe for domestic use. Domestic water analysis results showed no adverse quality. Water analysis, both raw and treated water, conducted twice a year (In Compliance with WHO) and send the water sampling at Dynakey Laboratories Sdn. Bhd. Based on the result; water quality monitoring is generally within WHO at all monitoring parameters.
Some of the latest reports verified are:

<u>Tanaki Estate – date conducted 17/06/2025</u></td>
<td>Closed</td>
</tr>
</table>

		<table><tr><td rowspan="2">Inobong Division 2</td><td>Total coliforms = 30</td><td>ND in 100ml</td></tr><tr><td>Manganese = 0.174</td><td>0.1</td></tr></table> The recommendation made by the water management plan to increase the dosage of Soda Ash if pH is below 7 was not complied with (the total dosage remains at 850 grams since year 2023). There was no follow-up conducted for the non-compliant parameters.		<table><tr><th>Parameters</th><th>Results</th><th>Standard</th></tr><tr><td>pH</td><td>7.6</td><td>6.5-9.0</td></tr><tr><td>turbidity</td><td>0.30</td><td>5</td></tr><tr><td>Free cl</td><td>ND</td><td>0.2-5.0</td></tr><tr><td>Combined residual CL</td><td>ND</td><td>1.0</td></tr><tr><td>Aluminium Al</td><td>0.08</td><td>0.2</td></tr><tr><td>AN</td><td>0.09</td><td>1.5</td></tr><tr><td>Arsenic</td><td>ND</td><td>0.01</td></tr><tr><td>Chloride</td><td>13.6</td><td>250</td></tr><tr><td>Cadmium</td><td>ND</td><td>0.003</td></tr><tr><td>Chromium</td><td>ND</td><td>0.05</td></tr><tr><td>Cooper</td><td>ND</td><td>1.0</td></tr><tr><td>Cyanide</td><td>ND</td><td>0.07</td></tr><tr><td>Fluoride</td><td>ND</td><td>0.4-0.6</td></tr><tr><td>Iron</td><td>ND</td><td>0.3</td></tr><tr><td>Lead As Pb</td><td>ND</td><td>0.01</td></tr><tr><td>Manganese</td><td>ND</td><td>0.1</td></tr><tr><td>Mercury</td><td>ND</td><td>0.001</td></tr><tr><td>Nitrate</td><td>ND</td><td>10</td></tr><tr><td>Sulphate</td><td>1.81</td><td>250</td></tr><tr><td>TDS</td><td>71</td><td>1000</td></tr></table>	

Total hardness	21.4	500
Zinc	ND	3
E.Coli	ND	Absent I 100 ml
Total coliform	ND	ND in 100ml

Kolopis Estate – date conducted 13/06/2025

Parameters	results	Standard
pH	7.1	6.5-9.0
turbidity	0.30	5
Free cl	ND	0.2-5.0
Combined residual CL	ND	1.0
Aluminium Al	0.02	0.2
AN	ND	1.5
Arsenic	ND	0.01
Chloride	5.0	250
Cadmium	ND	0.003
Chromium	ND	0.05
Cooper	ND	1.0
Cyanide	ND	0.07

				<table><tr><td>Fluoride</td><td>ND</td><td>0.4-0.6</td></tr><tr><td>Iron</td><td>0.074</td><td>0.3</td></tr><tr><td>Lead As Pb</td><td>ND</td><td>0.01</td></tr><tr><td>Manganese</td><td>ND</td><td>0.1</td></tr><tr><td>Mercury</td><td>ND</td><td>0.001</td></tr><tr><td>Nitrate</td><td>ND</td><td>10</td></tr><tr><td>Sulphate</td><td>2.3</td><td>250</td></tr><tr><td>TDS</td><td>62</td><td>1000</td></tr><tr><td>Total hardness</td><td>17.2</td><td>500</td></tr><tr><td>Zinc</td><td>ND</td><td>3</td></tr><tr><td>E.Coli</td><td>ND</td><td>Absent I 100 ml</td></tr><tr><td>Total coliform</td><td>ND</td><td>ND in 100ml</td></tr></table> As per results above can conclude the monitoring of water sources and to avoid negative impacts and to ensure workers has adequate clean water was implementing according to water management plan.	

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

10. Stakeholder Consultation Process

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

Date of public announcement made: Only for the case of IC or RC

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

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 *Name of Stakeholders*	Date of Consultation/ Comment Received	Method of Consultation/ Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Employees / Workers Organizations (local / foreign / male & female)	11-15 August 2025	Site interviewed	Based on interviews conducted with mill and estates workers, including both local and Indonesian, Philippines workers, involving both male and female	The management has effectively implemented human rights values in compliance with international laws and industry best practices. During this audit, no issues related to social aspects, including

				employees engaged in various work scopes. a. Daily rated workers confirmed that they receive the minimum monthly wage. For piece-rated workers, as long as they meet their target, they also receive the minimum wage. All workers are paid at least RM1,700 per month, with salaries disbursed before the 7th of each month. b. Workers work 6 days a week with one rest day (Sunday). They work 7.5 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 applied by the employer. g. Samples of payslips were also examined and verified to ensure that workers were being paid in	labor rights, workplace discrimination, or ethical treatment of workers, were identified. The company has established proper mechanisms to ensure fair wages, safe working conditions, non-discriminatory policies, and grievance resolution processes. Additionally, workers have access to proper accommodation, medical facilities, and channels to voice their concerns without fear of retaliation. This demonstrates the management's commitment to supporting social responsibility and ethical labor practices.

				accordance with the requirements stipulated under the Minimum Wages Order 2024 and the Sabah Labour Ordinance. The workers sampled for verification.	
2	Worker representative (JCC Internal)	11-15 August 2025	Site interviewed	All local and Indonesian, Philippines workers confirmed that their leaders were freely elected by the workers themselves. No issues were reported by the workers during the audit. In the event of any issues, they stated that they would discuss them with management, who would then take appropriate action to resolve the matter. There were no indications of discrimination, as all workers are treated equally by the management. Overtime work is offered on a voluntary basis. However, the social management and monitoring plan was developed with stakeholder participation; however, concerns raised during engagement with affected stakeholders were not incorporated into the action plan, contrary to the requirements for addressing identified social issues.	Based on interviews with JCC representatives and site inspection, the Minor NCR findings under requirements 3.4.2 was raised.
3	Gender committee representative	11-15 August 2025	Site interviewed	They stated that management treats female workers equally to male workers, including in job opportunities and promotions, based on performance and capability. They also confirmed that no cases of discrimination, sexual harassment, or domestic violence have been reported. Additionally, they are aware of the reporting channels should any such cases occur in the estate.	Reviewed records of meeting minutes for gender committee verified the discussion been recorded. Onsite interview confirmed no discrimination and sexual harassment lodged by female workers and minutes.

4	Suppliers	11-15 August 2025	Site interviewed	All suppliers, contain specific clauses on meeting applicable legal requirements as verified through online vendor and the Vendor COBC which apply to all contractors for due diligence and meeting legal requirements.	Reviewed due diligence document is available together with Vendor COBC form signed by both parties. No issues of late payment based on the records verified.
5	Government agencies / Statutory bodies	11-15 August 2025	Phone interviewed	No stakeholders were present on-site, as the invitation letter did not receive any responses. However, a phone interview with a representative from the Sabah Labour Department (Kinabatangan) confirmed that no social issues have been reported.	Noted on the information and no further issue.
6	Local communities / villagers / FFB Supplier sent FFB to Abedon POM	11-15 August 2025	Site interviewed	Interviews with the representative of Kg Paris 1 and Kg Paris 2, KHB Abedon provide support by providing loan for fertilizer to help the smallholder yield to growth, the smallholder paid their fertilizer by monthly basis, sometimes loan will up to 5 month period, KHB also promote on RSPO certification. Some smallholders are joining WWF KOSALESA and the Wild Asia Smallholder Scheme (WAGS). to certify and supported by KHB.	KHB's support has positively influenced their participation in sustainability initiatives. The receipt of a premium price for their FFB further reflects the benefits of supporting smallholders with sustainable practices.
7	FFB supplier to Abedon POM (Collection centre, 3rd party estate / outgrower / scheme / independent smallholders	11-15 August 2025	Site interviewed	Interview with Murkis bin Sukri, Jefri bin Congkeng, Congkeng bin Kallo, Barahim bin Bala, Freddie Benjamin, Mansur bin Noncik, Nazar bin Latiff, Nordia binti Katutu, Abdullah bin Ambotuo, Rusnah binti Bacho, Siti Rasmi binti Laweda, Nuadah binti Chaunding, AgriAsia Plantation Sdn Bhd, Linddle Sdn Bhd who are sending FFB to Abedon POM revealed that they are satisfied with the current price, and they are of the opinion	Noted on the information and no further issue.

				that Abedon POM quantum is quite fair compared to other outsider Mills as verified in “Kaedah Perolehan Buah Tandan Segar (BTS)” as stated in Clause 2.0 Formula Penentuan Harga BTS of the Agreement.	

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

Total Workers in the Unit of Certification			648	
Sampled Worker Consulted/ Interviewed in This Audit			**119**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Male	Interview at sites	Based on interviews conducted with both male and female workers across various job scopes, it was confirmed that daily-rated workers receive a minimum wages per month. For piece-rated workers, as long as they achieve their targets, they also receive a minimum wages per month. Salaries are paid before the 7th of each month. Workers follow a 6-day workweek with Sunday as the designated rest day. They work eight hours per day with a minimum 30-minute break. Any overtime work is mutually agreed upon between workers and management, with no element of coercion. Foreign workers are not subjected to any recruitment fees. They retain possession of their own passports, which are only submitted to the office when renewal is required. Both local and foreign workers have the freedom to appoint their own representatives without any interference or influence from the employer. A review of payslips confirmed that workers are paid in accordance with the Minimum Wages Order 2024 and the Sabah Labour Ordinance. Samples of worker records were also examined and verified for compliance.	The management has effectively implemented human rights values in compliance with international laws and industry best practices. During this audit, no issues related to social aspects, including labour rights, workplace discrimination, or ethical treatment of workers, were identified. The company has established proper mechanisms to ensure fair wages, safe working conditions, non-discriminatory policies, and grievance resolution processes. Additionally, workers have access to proper accommodation, medical facilities, and channels to voice their concerns without fear of retaliation.
2	Female	Interview at sites		
3	Malaysian workers	Group interview at sites		
4	Philippine workers	Group interview at sites		
5	Indonesian workers	Group interview at sites		

10.4 Consultation with Previous Land User

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

11. Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
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?	The TBP updated in July 2023 indicated that all estates and mills under Kretam Holdings Berhad were already certified.
Does the time bound plan contain a current list of all estates and mills?	
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	
Are there any new acquisitions of land done by the certification unit since the last audit? If YES, is the time bound plan updated to indicate that the newly acquired land is to becertified within a three year timeframe?	
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	
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.*	
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).	
Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	

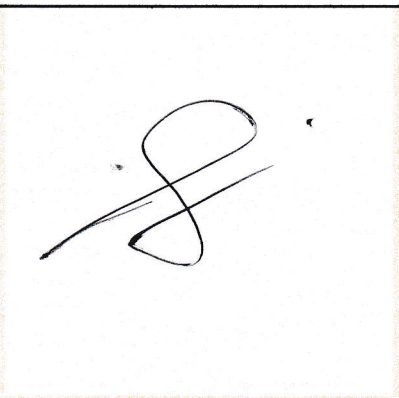
13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010? If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)? *Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB*	Not applicable due to there is no uncertified management units under Kretam Holdings Berhad.
Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.? *Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.*	Not applicable due to there is no uncertified management units under Kretam Holdings Berhad.
Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2? *Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	Not applicable due to there is no uncertified management units under Kretam Holdings Berhad.
Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1? *Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	Not applicable due to there is no uncertified management units under Kretam Holdings Berhad.
Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?*Note:* *1. This would necessitate evidence of the self-assessment for each requirement.* *2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.*	Not applicable due to there is no uncertified management units under Kretam Holdings Berhad.
Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?	Not applicable due to there is no uncertified management units under Kretam Holdings Berhad.
Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances? *Note: (e.g. relevant complaints, labour disputes, land conflicts)*	Not applicable due to there is no uncertified management units under Kretam Holdings Berhad.
Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?	Not applicable due to there is no uncertified management units under Kretam Holdings Berhad.

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)*

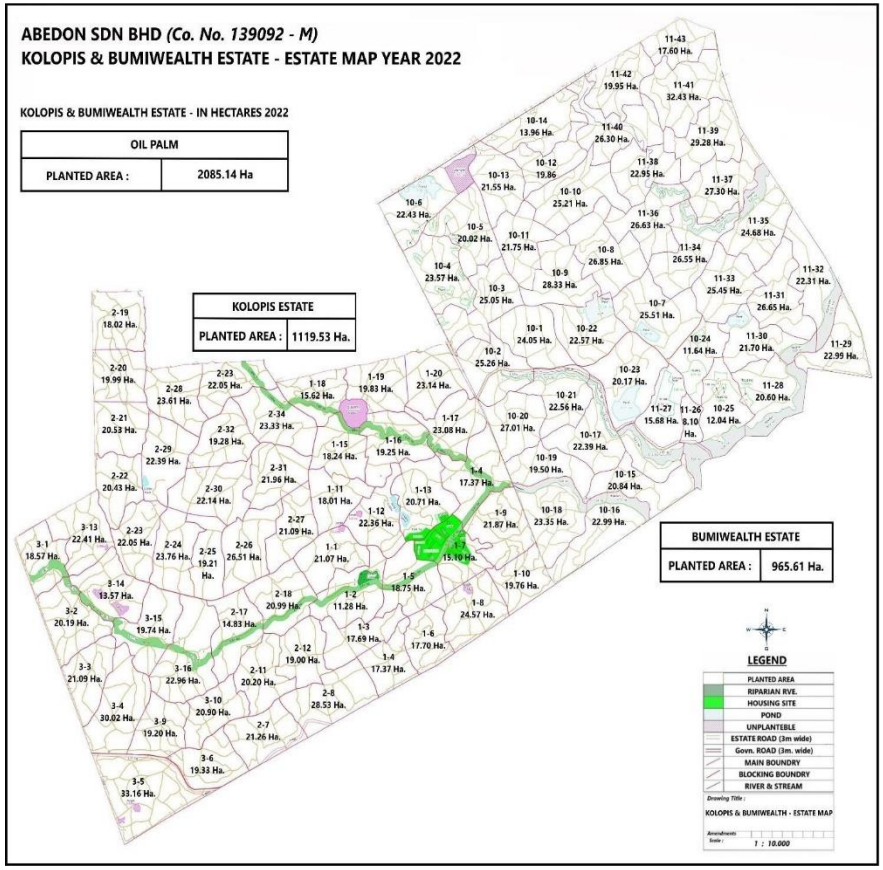
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

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	27.11.2025	 Signature

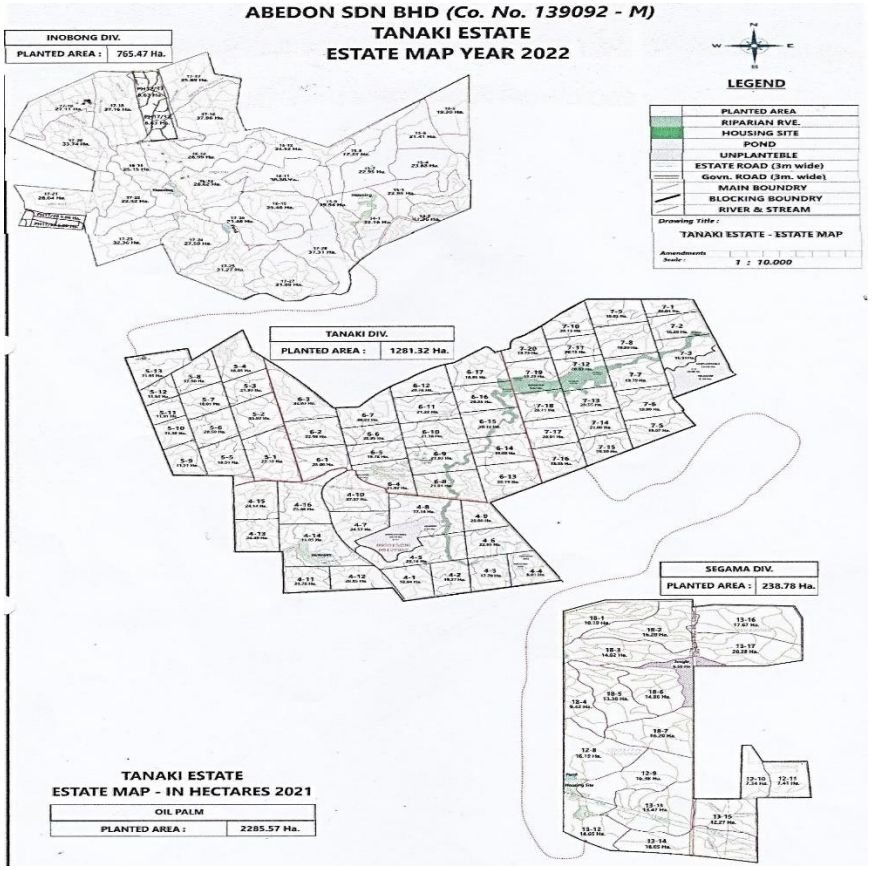
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		 Signature
Name	DZULFIQAR AZMI	
Position	LEAD AUDITOR	
Date	17/11/2025	

Signing by the Certification Decision Maker		
I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.		
Acknowledged by:		 Signature
Name	Kamini Sooriamoorthy	
Position	Section Head	
Date	26/11/25	

Appendix 1: Location Map Unit of Certification and Supply bases



Map of Unit of Abedon Certification & Map of Abedon Estate



Map of Tanaki Estate

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

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

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Abedon Unit of Certification (POM and its supply bases) in the period of January 2024 until December 2024 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

☒ Apply Full Version

☐ Exclude LUC Emissions

The summary of the Net GHG emitted in December 2024 for Abedon POM and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	0.90
PK	0.90
PKO	0.00
PKE	0.00

Extraction	**%**
OER	21.27
KER	3.58

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	8236.70
OP Planted on Peat	0.00
Conservation (Forested)	284.71
Conservation (Non-Forested)	0.00
Total	**8521.41**

Production	t/year
FFB Processed	109261.66
CPO Produced	23236.593

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	42784.51	0.63	38182.95	15.54	0.00	0.00	80967.46
CO_2 Emission from Fertilizer	4244.36	0.06	2429.08	0.99	0.00	0.00	6673.44
N_2O Emission	2677.55	0.04	2019.53	0.82	0.00	0.00	4697.09
Fuel Consumption	924.91	0.01	1228.96	0.50	0.00	0.00	2153.87
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-40554.05	-0.59	-36185.67	-14.73	0.00	0.00	-76739.72
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**10077.27**	**0.15**	**7674.85**	**1.99**	**5775.97**	**0.00**	**23528.10**

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

3. Summary of Mill Emission and Credits

	tCO_2	tCO_2e/t FFB
Emission		
POME	0.00	0.00
Fuel Consumption	1024.18	0.01
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	**1024.18**	**0.01**

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0.00
Divert to anaerobic digestion	100.00

5. POME Diverted to Anaerobic Digestion

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