RSPO P&C CERTIFICATION AUDIT REPORT

(Bukit Mas Palm Oil Mill
Hap Seng Plantations (River Estates) Sdn. Bhd. – Sungai Segama Group of Estates
Hap Seng Plantations (Ladang Kawa) Sdn. Bhd. – Kawa Estate and Hap Seng Estates)

Audit Application Number:	PC26-000004
Assessment Type:	Annual Surveillance Audit 4
Date of Audit:	23 February 2026 – 27 February 2026
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	Bukit Mas Palm Oil Mill Hap Seng Plantations (River Estates) Sdn. Bhd. – Sungai Segama Group of Estates Hap Seng Plantations (Ladang Kawa) Sdn. Bhd. – Kawa Estate and Hap Seng Estates
Address of the Management Unit/s	Off 40KM, Jalan Jeroco, 91109 Lahad Datu, Sabah, Malaysia.
Country	Malaysia
Websites	https://www.hapsengplantations.com.my/
Description of the Management Unit	The Bukit Mas Certification Unit (CU) is a subsidiary of Hap Seng Plantations Holdings Berhad (HSPHB) and is collectively known as the Sungai Segama Group of Estates. The Bukit Mas Palm Oil Mill (POM) has a processing capacity of 45 metric tonnes of fresh fruit bunches (FFB) per hour. The estates under this CU include Bukit Mas Estate and Sungai Segama Estate, both of which are managed by Hap Seng Plantations (River Estates) Sdn. Bhd. In addition, the Kawa Estate comprising the Apas Claremont Division, Tasek Division, and Muul Hill Divisions covers a total area of 1,275.74 hectares. Of this, 99.38 hectares are under Hap Seng Plantations (Ladang Kawa) Sdn. Bhd., while the remaining 1,176.36 hectares are owned by Future Golden Development Sdn. Bhd., a related company that is also managed by Hap Seng Plantations (Ladang Kawa) Sdn. Bhd. The Hap Seng Estate (Tiku Division) falls under Hap Seng Properties Sdn. Bhd. but is similarly managed by Hap Seng Plantations (Ladang Kawa) Sdn. Bhd. It is worth noting that most of the land in the Tiku Division has been acquired for property development purposes. The CU has ISCC EU/MeSTI/Halal/HACCP/MSPO certification beside of RSPO P&C and Supply Chain.
Management Representative Name	Kee Keow Chong
Management Representative Designation	General Manager – Agronomy
Management Representative Email	keekc@hapseng.com

2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0098-11-000-00
Name of RSPO Member	HAP SENG PLANTATIONS HOLDINGS BERHAD
Member Since	02 September 2005

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00142
prisma Document Reference Number	*(N/A until June 2025)*
prisma Trading Account ID	TA25-017055
Scope of Certification	PRODUCTION OF SUSTAINABLE CRUDE PALM OIL AND PALM KERNEL USING THE IDENTITY PRESERVED (IP) 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:	24 May 2012
Effective Date of Certificate:	24 May 2022
Expiry Date of Certificate:	23 May 2027
Name of Peer Reviewer	N/A

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	**prisma Site Business ID**	**Address of Palm Oil Mill**	**Mill's capacity (MT/hour)**	**GPS Coordinates**	
				Latitude	**Longitude**
Bukit Mas POM	TA25-017055	KM40, Jalan Jeroco Off Mile 13, Lahad Datu – Sandakan Highway, Kinabatangan, Sabah.	45 MT/Hour	5° 20' 14.281" N	118° 28' 25.104" E
Remarks: To include additional information wherever applicable					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
Bukit Mas Estate	SB25-003825	KM40, Jalan Jeroco Off Mile 13, Lahad Datu - Sandakan Highway, Kinabatangan, Sabah	Own/Managed Estate	5° 19' 01.928" N	118° 27' 46.294" E

Sungai Segama Estate	SB25-005913	KM40, Jalan Jeroco Off Mile 13, Lahad Datu - Sandakan Highway, Kinabatangan, Sabah	Own/Managed Estate	5° 19' 02.421" N	118° 27' 47.331" E
Kawa Estate	SB25-004479	Off KM 10, Jalan Apas, 91008 Tawau, Sabah	Own/Managed Estate	4° 21' 52.222" N	118° 02' 18.679" E
Kawa Estate (under Future Golden Development)	SB25-004479	Off KM 10, Jalan Apas, 91008 Tawau, Sabah	Own/Managed Estate	4° 21' 52.222" N	118° 02' 18.679" E
Hap Seng Estate (Tiku Division)	SB25-004324	Batu 8, 91008, Tawau, Sabah, Malaysia	Own/Managed Estate	4° 17' 59.823" N	117° 57' 42.314" E

Remarks:

1) Bukit Mas Estate and Sungai Segama Estate under Hap Seng Plantations (River Estates) Sdn. Bhd.
2) Kawa Estate comprising of Apas Claremont Division, Tasek Division and Muul Hill Division (99.38 ha under Hap Seng Plantations (Ladang Kawa) Sdn. Bhd. and the remaining 1176.36 ha under Future Golden Development Sdn. Bhd, a related party company which is managed by Hap Seng Plantations (Ladang Kawa) Sdn. Bhd.)
3) Hap Seng Estate (Tiku Division) (under Hap Seng Properties Sdn. Bhd. but managed by Hap Seng Plantations (Ladang Kawa) Sdn. Bhd.)

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**
Bukit Mas Estate	4,733.00	4,258.00	0.00	0.00	78.70	0.00	0.00	0.00	396.30
Sungai Segama Estate	5,174.00	4,484.50	0.00	0.00	141.70	0.00	0.00	0.00	547.80
Kawa Estate	652.34	622.58	0.00	0.00	0.00	0.00	0.00	0.00	29.76
Kawa Estate (under Future Golden Development)	623.85	577.29	0.00	0.00	4.08	0.00	0.00	0.00	46.56
Hap Seng Estate (Tiku Division)	668.50	86.00	0.00	0.00	0.00	0.00	0.00	0.00	582.50
TOTAL	**11,851.69**	**10,028.37**	**0.00**	**0.00**	**224.48**	**0.00**	**0.00**	**0.00**	**1,598.84**

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		
Bukit Mas Estate	931.50	537.50	-	2,789.00	3,326.50	4,258.00
Sungai Segama Estate	1,004.10	1,094.96	1,813.50	571.94	3,480.40	4,484.50
Kawa Estate	123.51	-	-	499.07	499.07	622.58
Kawa Estate (under Future Golden Development)	-	-	-	577.29	577.29	577.29
Hap Seng Estate (Tiku Division)	-	-	-	86.00	86.00	86.00
TOTAL (ha)	**2,059.11**	**1,632.46**	**1,813.50**	**4.523.30**	**7,969.26**	**10,028.37**

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)
	2026 (current year)	2027 (current year+ 1)	2028 (current year+ 2)	2029 (current year+ 3)	2030 (current year+ 4)	
Bukit Mas Estate	284	320	424	315	240	1,583
Sungai Segama Estate	-	-	-	-	-	-
Kawa Estate	224.23	175.01	-	-	-	399.24
Kawa Estate (under Future Golden Development)	-	-	182.68	174.37	220.24	577.29
Hap Seng Estate (Tiku Division)	-	-	-	-	-	-
TOTAL (ha)	**508.23**	**495.01**	**606.68**	**489.37**	**460.24**	**2,559.53**

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) *16/8/2025 – 21/1/26
		Latitude	Longitude	
Sungai Segama	Own supply bases	5°19'02.421" N	118°27'47.331" E	30,478.62
Bukit Mas	Own supply bases	5°19'01.928" N	118°27'46.294" E	23,216.37
Kawa (Including Apas)	Own supply bases	4°21'52.222" N	118°2'18.679" E	6,859.73
Kawa - Hap Seng Properties	Own supply bases	4°17'59.823" N	117°57'42.314" E	1,580.67

Tomanggong	Diverted crop	5°24’01.900” N	118°39’51.704” E	19,738.55
Tagas	Diverted crop	5°21’47.301” N	118°38’14.200” E	11,912.44
Spark Glory Sdn Bhd	Certified outgrower	5°18’52” N	118°34’34” E	409.58
Harus Abadi Sdn Bhd	Certified outgrower	5.44N	118..54E	1,916.72
LKM Trading	Certified Smallholder	5°18’31.89” N	118°29’53.51” E	320.56

	TOTAL	**96,433.24**

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**	
	choose an item	i.e. XX. XXXXX	i.e. XXX. XXXXX	NA

Rows (including dropdown) can be added as necessary	choose an item			NA
			TOTAL	NA

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	24 May 2026
	End Date	23 May 2027
Projected Certified FFB Volume (MT)	178,421	
Average Production Yield (MT/ Ha)	21.27	
Projected CSPO Certified Volume (MT)	Identity Preserved	35,974
	Mass Balance	-
Projected CSPK Certified Volume (MT)	Identity Preserved	8,452
	Mass Balance	-
Oil Extraction Rate (OER) (%)	20.16	
Kernel Extraction Rate (KER) (%)	4.74	

3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	**Bukit Mas POM**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	02-Aug-2024	Start Date	24-Aug-2025
	End Date	24-Aug-2025	End Date	23-May-2026
Actual Production Period Reported	From	02-Aug-2024	From	24-Aug-2025
	To	24-Aug-2025	To	27 Feb 2026
Projected FFB Certified Volume (MT)	213,993.18		85,263	
Actual production of FFB (MT)	213,993.18		108,865.580	
Projected CSPO Certified Volume (MT)	56,472.60		33,393.00	
Actual CSPO Production Volume (MT)	49,943.139		33,337.817	
Actual CSPO Volume Sold as RSPO Certified (MT)	45,202.491		16,000.575	
Actual CSPO Volume Sold as Conventional (MT)	0		0	
Actual CSPO Volume Sold under Other Scheme (MT)	0		0	
Total Actual CSPO Volume Sold (MT)	45,202.491		16,000.574	
Actual CSPO credits sold (where applicable)	0		0	

Projected CSPK Certified Volume (MT)	14,442.90	8,406.00
Actual CSPK Production Volume (MT)	10,808.400	5,486.510
Actual CSPK Volume Sold as RSPO Certified (MT)	9,996.940	4,925.500
Actual CSPK Volume Sold as Conventional (MT)	0	0
Actual CSPK Volume Sold under Other Scheme (MT)	0	0
Total Actual CSPK Volume Sold (MT)	9,996.940	4,925.500
Remarks: sCPO *1st extension approved by RSPO on 21/06/2024 = 8,354.38 MT *2nd extension approved by RSPO on 16/01/2025 = 16,875.22 MT PK *1st extension approved by RSPO on 21/06/2024 = 2,219.30 MT *2nd extension approved by RSPO on 16/01/2025 = 4,260.60 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	DD Mmm YYYY	Start Date	DD Mmm YYYY
	End Date	DD Mmm YYYY	End Date	DD Mmm YYYY
Actual Production Period Reported	From	DD Mmm YYYY	From	DD Mmm YYYY
	To	DD Mmm YYYY	To	DD Mmm YYYY
Projected FFB Certified Volume (MT)	NA		NA	
Actual production of FFB (MT)	NA		NA	
Projected CSPO Certified Volume (MT)	NA		NA	
Actual CSPO Production Volume (MT)	NA		NA	
Actual CSPO Volume Sold as RSPO Certified (MT)	NA		NA	
Actual CSPO Volume Sold as Conventional (MT)	NA		NA	
Actual CSPO Volume Sold under Other Scheme (MT)	NA		NA	
Total Actual CSPO Volume Sold (MT)	NA		NA	
Actual CSPO credits sold (where applicable) (MT)	NA		NA	

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

4. Audit Programme

4.1. Audit Methodology

The audit covered the one palm oil mill and three 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 3 supply base covered during the audit is Kawa Estate, Bukit Mas Estate and Sungai Segamaha. The audit included an on-site audit to the estates and mill to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, local communities, FFB supplier to Bukit Mas POM cum neighbouring smallholders, contractors and other relevant stakeholders were also conducted during the audit.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Dzulfiqar Azmi (DA)	Auditor	ASI1GIVNPH
Rohazimi Mat Nawi (RMN)	Auditor	ASI1P4D2WW
Rozaimee Ab Rahman (RAR)	Lead Auditor	ASI1AU6HF7
Nor Ezani Ahmad (NEA)	Auditor	ASI1YW2A6T

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
23/02/2026	08.00 am - 06.00 pm	ASI1GIVNPH ASI1P4D2WW ASI1YW2A6T ASI1AU6HF7	Kawa Estate Kawa Estate (under Future Golden Development) Hap Seng Estate (Tiku Division)	Opening Meeting for Bukit Mas 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 Tiku Division sighted Harvesting and loose fruit collection at . ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop ▪ Interview with harvesters and general workers from Local, Indonesian nationalities. ▪ Interview with representative JCC, gender committee. ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.) ASI1YW2A6T (NEA) ▪ Site inspection Kawa Estate (▪ Site inspection at HCV area. ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, estate clinic. ▪ Interview with harvesters and general workers from Local, Indonesian nationalities. ▪ Interview with representative JCC, gender committee. ▪ 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.) ASI1P4D2WW (RMN) / ASI1AU6HF7 (RAR)

				▪ Site inspection at the Kawa Estate, sighted Harvesting operation and , Manuring at. ▪ Site inspection at riparian reserved ▪ Site inspection at water treatment plant, scheduled wastes store, chemical stores, lubricant store, tractor washing bay area, workshop. ▪ Interview with harvesters and general workers from Local, Indonesian nationalities. ▪ Interview with external stakeholders' consultations i.e. representative from local communities from Kampung Bukit Quoin. ▪ Interview with supplier and contractors ▪ 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 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. **Travel to Plantation Central Office (PCO) in Lahad Datu Lahad Datu.**
24/02/2026	08.00 am - 05.00 pm	ASI1GIVNPH ASI1P4D2WW ASI1YW2A6T ASI1AU6HF7	Bukit Mas Estate	Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited. ASI1GIVNPH (DA) ▪ Site inspection at OP Nursery. ▪ 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. ▪ Interview with Indonesian nationalities. ▪ Interview with representative JCC, gender committee.

				▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.) ASI1YW2A6T (NEA) ▪ Site inspection at Harvesting and Circle Spraying ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche ayah, CLC, Humana, estate clinic. ▪ Interview with harvesters and general workers from Local, Indonesian nationalities. ▪ Interview with representative JCC, gender committee. ▪ 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.) ▪ Site inspection at HCV area. ASI1P4D2WW (RMN) / ASI1AU6HF7 (RAR) ▪ Site inspection at Harvesting, Manuring. ▪ Site inspection at Replanting area ▪ Site inspection at riparian reserved at Riparian reserve. ▪ Interview with harvesters and general workers from Local, Indonesian nationalities. ▪ Interview with external stakeholders' consultations i.e. representative from local communities from Kampung Litang. ▪ Interview with supplier and contractors ▪ 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 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.

25/02/2026	08.00 am - 05.00 pm	ASI1GIVNPH ASI1P4D2WW ASI1YW2A6T ASI1AU6HF7	Sungai Segama 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. ▪ Interview with representative JCC, gender committee. ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.) ▪ Site inspection at Harvesting and Circle Spraying ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche ayah, CLC, Humana, estate clinic. ▪ Interview with harvesters and general workers from Local, Indonesian nationalities. ▪ Interview with representative JCC, gender committee. ▪ 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.) ▪ Site visit at HCV areas ASI1P4D2WW (RMN) / ASI1AU6HF7 (RAR) ▪ Site inspection at Harvesting, Manuring and Planting LCC. ▪ Site inspection at riparian reserved . ▪ Site inspection at HCV area. ▪ Interview with harvesters and general workers from Local, Indonesian nationalities. ▪ Interview with external stakeholders' consultations i.e. representative from local communities from Kampung Litang. ▪ Interview with supplier and contractors ▪ 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 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.
26/02/2026	08.00 am - 05.00 pm	ASI1GIVNPH ASI1P4D2WW ASI1YW2A6T ASI1AU6HF7	Bukit Mas POM	Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited. ASI1AU6HF7 (RAR) 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. ASI1YW2A6T (NEA) ▪ 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 representative NUPW, gender committee, social dialog. ▪ 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. ▪ ASI1P4D2WW (RMN) / ASI1GIVNPH (DA) ▪ 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 hospital assistant ▪ 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.
27/02/2026	08.00 am - 12.00 pm	ASI1GIVNPH ASI1P4D2WW ASI1YW2A6T ASI1AU6HF7	Bukit Mas POM / Bukit Mas 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 and visited site Plantation / Scheme Manager.

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	1	N/A	N/A	All mills shall be audited.
Own/Managed Estates	4	Low Risk	1.2	4
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	2026	20xx
Bukit Mas POM	☒	☒	☒	☒	☐
Bukit Mas Estate	☒	☒	☒	☒	☐
Sungai Segama Estate	☒	☒	☒	☒	☐
Kawa Estate	☒	☒	☒	☒	☐
Kawa Estate (under Future Golden Development)	☒	☒	☒	☒	☐
Hap Seng Estate (Tiku Division)	☒	☒	☒	☒	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Rozaimee Ab Rahman	
Requirements	**Description**
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	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) **Nor Ezani Ahmad (NEA), Rohazimi Mat Nawi (RMN),** ASI1P4D2WW (RMN		
Requirements	**CAB Auditor Number**	**Description**
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	Audit team Leader: ASI1AU6HF7	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1GIVNPH	Holds a B.SC. (Hons) in Plantation Technology and Management from Mara Technological University (UiTM).
	Audit Team Member 2: ASI1YW2A6T	Possessed B. Sc. (Hons) in Conservation Biology and Master's in Science (Advancement of Biodiversity) from University Malaysia Sabah
	Audit Team Member 3: ASI1P4D2WW	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies having served in Palm Oil Mill more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	Audit Team Member 1: ASI1GIVNPH	Holds a B.SC. (Hons) in Plantation Technology and Management from Mara Technological University (UiTM).
	Audit Team Member 2: ASI1YW2A6T	Possessed B. Sc. (Hons) in Conservation Biology and Master's in Science (Advancement of Biodiversity) from University Malaysia Sabah
Successfully completed an RSPO endorsed P&C lead auditor course	Audit team Leader: ASI1AU6HF7	Completed RSPO P&C lead auditor course in 2017 and refresher course in 2024
	Audit Team Member 1: ASI1P4D2WW	Completed RSPO P&C lead auditor course in 2020 and refresher course in 2024
	Audit Team Member 2: ASI1YW2A6T	Completed RSPO P&C lead auditor course in 2017 and refresher course in 2024
	Audit Team Member 3: ASI1GIVNPH	Completed RSPO P&C lead auditor course in 2020 and refresher course in 2024
	Audit Team Member 4: ASI17IDGG4	Completed RSPO P&C lead auditor course in 2017 and refresher course in 2024

Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit team Leader: ASI1AU6HF7	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
	Audit Team Member 1: ASI1P4D2WW	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 and ISO 9001 in 2015
	Audit Team Member 3: ASI1GIVNPH	Successfully completed the 5-day lead auditor course for ISO 9001 in 2024
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit team Leader: ASI1AU6HF7	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 1: ASI1P4D2WW	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 2: ASI17IDGG4	Can demonstrate of the latest version of RSPO Certification Systems
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit team Leader:	Not audited this.
	Audit Team Member 1:	Not audited this.
	Audit Team Member 2:	Not audited this.
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	Audit team Leader: ASI1AU6HF7	Had completed and pass evaluation of RSPO lead auditor since 2017.
	Audit Team Member 1: ASI1P4D2WW	Had completed and pass evaluation of RSPO lead auditor since 2019.
Knowledgeable and experience of the local/regional laws	Audit team Leader: ASI1AU6HF7	Knowledgeable and experience of the local/regional laws
	Audit Team Member 1: ASI1P4D2WW	Knowledgeable and experience of the local/regional laws
	Audit Team Member 3: ASI1GIVNPH	Knowledgeable and experience of the local/regional laws
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit team Leader: ASI1AU6HF7	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 3: ASI1GIVNPH	He had more than 5 years of working experience in the oil palm operation.
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	Audit team Leader:	
	Audit Team Member 1:	
	Audit Team Member 2:	*The row can be added as necessary*

Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	Audit team Leader: ASI1AU6HF7	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 3: ASI1GIVNPH	He had more than 5 years of working experience in the oil palm operation.
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit team Leader: ASI1AU6HF7	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 3: ASI1GIVNPH	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 2: ASI1YW2A6T	*He had more than 5 years of working experience in the oil palm operation.*
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit team Leader: ASI1AU6HF7	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies having served in Palm Oil Mill more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit
	Audit Team Member 3: ASI1GIVNPH	Holds a B. Plantation Management from University Teknologi Malaysia (UiTM).
	Audit Team Member 2: ASI1YW2A6T	*He had more than 5 years of working experience in the oil palm operation.*
Fluent in one of the main national languages	Audit team Leader: ASI1AU6HF7	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.

	Audit Team Member 1: ASI1GIVNPH	Holds a B.SC. (Hons) in Plantation Technology and Management from Mara Technological University (UiTM).
	Audit Team Member 2: ASI1YW2A6T	Possessed B. Sc. (Hons) in Conservation Biology and Master's in Science (Advancement of Biodiversity) from University Malaysia Sabah
	Audit Team Member 3: ASI1P4D2WW	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies having served in Palm Oil Mill more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	Audit team Leader: ASI1AU6HF7	Had completed RSPO Supply Chain auditor training course in 2018 and experienced auditing supply chain since 2018..
	Audit Team Member 1: ASI1P4D2WW	Had completed RSPO Supply Chain auditor training course in 2018

5. Audit Findings & Results

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1);		The Bukit Mas CU known also Sg. Segama Group of Estate is committed to providing adequate information upon request for information on (environmental, social and/or legal) issues relevant to RSPO Criteria to relevant stakeholders for effective participation in decision making by upon request. There was procedure available on communication as evidenced in the CU, Document No.: HSPSB P1 1120 entitled *"Prosedur Memohon Maklumat Syarikat"* (Request for Information Procedure) with revision date 01/01/2020. The procedure involved internal and external consultation. The procedure provided a form to be filled in by any stakeholder who has the interest to request any information pertaining to Principle 1. Nonetheless, the method of requesting information was not limited to filling up the form alone. It was also described in the procedure that other means of request such as verbal or in writing, would also be entertained.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	• Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).		The CU continued to use the internet for disseminating public information. Information relating to land titles, safety and health plans, pollution prevention plans and the procedure for complaints and grievances are available through Hap Seng Plantations Holdings Berhad website at https://www.hapsengplantations.com.my/. It was evident that the CU provided relevant information on environmental, social and/or legal matters upon request by the stakeholders either through letter or during the annual stakeholder meeting. Figures of gender distribution within all workers categorised by management, administrative staff and workers (both permanent casual workers, piece rate workers) were made available at estate and mill office with record titled “WORKERS MASTER LIST”.	
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		The CU continues to engage with stakeholders, including contractors, vendors/suppliers, government agencies, schools/CLC, local communities, neighboring estates, and others. It is significant that Hap Seng Plantations has updated their website, https://www.hapsengplantations.com.my/ to include all management documents related to the unit’s	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			environmental, social, and legal issues. This demonstrates their commitment to complying with RSPO criteria. The information is provided in English and is accessible to relevant stakeholders. Information requests and responses are managed based on the Communication Procedure for handling communication with both internal and external stakeholders. External Communication Forms and Communication Records are utilized to maintain records, including authority visit logs. Samples of mill records for information requests and responses were reviewed. These include the Machinery Inspection Logbook (DOSH), Fire Pump House Logbook (Bomba), DOE Inspection Logbook, Electrical Inspection Report, and the visitor book.	
1.1.3 (C)	Records of requests for information and responses shall be maintained.		Records of requests for information and responses are maintained by the CU management in accordance with the established procedure, including the flowchart *Melapor Aduan Dan Permasalahan – Pihak Berkepentingan Luaran Dan Dalaman*, dated 29/11/2010 and last reviewed on 01/09/2020. As per the procedure,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			requests for information must be responded to within 30 days. A review of the file confirmed that the feedback form is available for verification. The CU collects all feedback forms during internal meetings with workers and external stakeholder meetings to ensure that all feedback and requests are addressed accordingly. The stakeholders' consultations from internal such as workers representative, and external stakeholders such as government agencies, NGOs, neighboring plantations, independent growers/smallholders, local communities, school/CLC, suppliers and contractors. The most recent group-level external stakeholders' consultation meeting was held on 14/05/2025. Meanwhile, at the operating unit level, the annual stakeholders' consultation is conducted independently, known as the JCC Meeting. The most recent JCC Meeting, which included both internal and external stakeholders for each operating unit, was conducted on 16/01/2026 at Kawa Estate and on 09/12/2025 at Bukit Mas Estate, Sg. Segama Estate and Bukit Mas POM.	

			The evidence of these stakeholder consultations has been thoroughly documented and verified. Stakeholder feedback, which is crucial for our continuous improvement and adherence to sustainable practices, has been systematically recorded in the Social Impact Assessment (SIA) and Environmental Impact Assessment (EIA) action plans. These records ensure transparency and accountability, and they guide us in addressing concerns and enhancing our operations to meet both regulatory requirements and community expectations.	
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.		The company continues to implement the Consultation and Communications Procedure and Stakeholder Consultation Procedure – Group Level & Estate/Mill Level (Reference No: HSPHBA/AGRO/001, dated 30 November 2018). These procedures have been communicated to stakeholders by appointed management representatives, primarily Senior Managers, during stakeholder meetings, as documented in the minutes of the Joint Consultative Committee (JCC) meetings. The company conducts three types of JCC meetings. The first is the Group	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			JCC, which includes all stakeholders under Hap Seng Sungai Segama namely Bukit Mas Estate, Sungai Segama Estate, Hap Seng Kawa Estate, and Bukit Mas Palm Oil. These meetings are held once in every two years, with the most recent session conducted on 14/05/2025. All relevant stakeholders from each unit were invited. The audit team reviewed the meeting minutes and corresponding participant lists. The second type is the Estate-level JCC meeting, held annually by each estate to engage with its respective stakeholders Records of these annual meetings, including signed attendance lists and photos, were also reviewed. The third type of JCC meeting is held between management and the workers' representatives. Appointment letters for the individuals responsible for Communication & Consultation are available, detailing their roles, including handling stakeholder communications, addressing any grievances raised, and ensuring the welfare of stakeholders is supported. It was also confirmed that each site maintains a logbook for requests for information, as well as separate	

			logbooks for complaints and grievances received from both internal and external stakeholders. A review of the complaints logbooks for all audited estates shows that complaints from internal stakeholders primarily concern housing repairs. No complaints were recorded from external stakeholders in the past year.	
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		Each estate and mill maintain its own stakeholder list, which is reviewed and updated annually. These lists encompass a diverse range of stakeholders, including nearby hospitals, government agencies such as the Labour Department, Immigration Department, Department of Environment (DOE), Department of Occupational Safety & Health (DOSH), Department of Agriculture, Wildlife Department, and Forestry Department. They also include nearby schools, the Indonesian Consulate, neighboring estates, NGOs, local communities, contractors, suppliers, clinics, hospitals, sundry shop owners, and others. For each stakeholder, relevant details such as names, designated representatives, contact numbers, and addresses are recorded. The stakeholders have	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			been updated accordingly	

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.		During the audit, it was found that the company maintains a policy on ethical conduct as outlined below: The company has a policy on ethical conduct, identified as the "Code of Conduct and Business Ethics Policy," dated 1 March 2018 and signed by the Chief Executive of Group Plantations. This policy is applicable across the Sungai Segama Group of Estates. Additionally, the company has an Anti-Bribery & Corruption Policy (Doc. No. ABC/HSLEGAL/V1/2020, Rev. No. 01), dated 29 April 2020. Ethical conduct is addressed as specified in these documents. • Prohibit any forms of corruption, bribery and fraudulent use of funds or resources. • Preserve books, records and accounts which reflect the nature of business transactions. • Protect the information that is confidential – including customers, suppliers and other partners. • Comply with all applicable laws, rules and regulations of the governments, regulatory authori ties and public exchanges. • Avoid in any relationship, influence or activity that will impair ability to make fair and objective decisions. • Treat all customer, suppliers,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			contractors, competitors, business partners and employees with fairness and integrity. The CU communicated the policy accordingly to new staffs and foreign/local workers during induction course. Briefing of the ABC Policy to all workers was conducted via morning muster/briefing. The ABC Policy applied via contract agreement under article (16) to all its suppliers, consultants, agents, contractor's/service providers who have direct dealings with the Group.	
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		The company established Internal Audit to monitor the compliance and implementation of the policy throughout the plantations. The contractors and vendors have signed the ABC Policy where they complied with the COBC and other law and regulation. The overall ethical business practice was regularly monitored through the internal audit conducted by the HSP Sustainability Team and Consolidated Berhad (HQ Department). Based on the ABC Policy, it explains where to get guidance, raising a concern or reporting a violation. This is being brief to the worker during morning muster and internal/external stakeholder meeting.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.				
2.1.1 (C)	The unit of certification complies with applicable legal requirements.		It was verified that Bukit Mas POM and its supply base continue to demonstrate compliance with the majority of applicable laws and regulations,	☒ 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.		The CU has documented the List of Legal Register – Estates and Mills covering all the necessary regulatory requirements. A list of applicable legal and other requirements was made available during the assessment. The documented procedure has been established and implemented; refers to *Mechanism for Tracking Any Changes in the Law, date revised on 07/07/2025.* The CU was tracking any changes to applicable laws and had PIC from the Group Sustainability Team responsible for monitoring these changes and updating the operating units accordingly. Any changes in the law are disseminated to all CUs, which then update their legal registers as needed. Various sources were referred to for obtaining information about	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			legal updates. This includes checking with industrial associations (e.g., MPOA, EMPA, SECA, etc.), attending seminars and conferences, purchasing law books, and visiting government agency websites. The latest review was conducted on 18/02/2026, related to the *Fire Services (Amendment) 2025, Poison Act. (Amendment) 2025.*	
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		Bukit Mas CU still continue using procedure namely SOP for Physical Amendment of Field Boundary dated 21 December 2019. The CU has a map of boundary pillar and available for all estates (Bukit Mas Estate, Kawa estate, Kawa Estate under Future Golden Development, Sungai Segama estate, and Hap Seng estate – Tiku Division). The map was prepared by Agronomy department. Records of monitoring and maintained the boundary pillars are available at all estates, for example Boundary Stone and Belian Peg Inventory Check List on date 16/01/2026. Based on this document, there are 547 pegs. The boundary markers were maintained through electric fencing painted in green/white strip with trenching as observed on Kawa estate, Bukit Mas estate and Sungai Segama estate, for example as visited boundary-stones	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.				
2.2.1	A list of contracted parties is maintained.		List of contractor parties were maintained at Estates and Mill at the Bukit Mas CU. These were all maintained and updated accordingly. The list contains details of the stakeholders, addresses and contact details. Updated on 16/01/2026.	☒ 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.		All contracts, such as replanting including those related to the supply of fresh fruit bunches (FFB), contain specific clauses requiring compliance with applicable legal requirements. Third parties are able to demonstrate adherence to these clauses. Evidence of legal due diligence carried out include getting the contractor to sign Addendum where they undertake to comply with rules relating to labour and human rights, company ethics and management practices, and would comply with all laws and regulations relating to anti-bribery, fraud and corruption. Additionally, contractors' background checks were also done as sighted at Bukit Mas POM. Corporate background was also sough before a contract was signed	☒ 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.		All Minor Job Contract for acknowledgement by hired service contain clauses disallowing child, forced and trafficked labour as verified by audit team. There is no contractor involved except for except for Budge contractor, sterilizer repairing, electrical/Biogas contractor, all their works are done through Hap Seng owned Machinery and materials. For Budge contractor, Sighted the contract contain a clause on compliance with employment laws, which would include laws related to employment of children and young persons. For Minor Job Contract, Sighted the Agreement has contained a clause on compliance with employment laws, which would include laws related to employment of children and young persons in clause (f), (g),	☒ 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		All Fresh Fruit Bunches are supplied from Bukit Mas CU owned estates and certified RSPO FFB FFB from its own supply base namely Bukit Mas Estate, Sungai Segama Estate, Kawa Estate (Muul Hill Division, Apas Claremont Division, Tasek Division and Tiku Division). It also receives FFB from its other estates in the Group, 5 RSPO certified out growers and 1 independent smallholder. All FFB received are certified FFB. The mill does not receive any FFB from uncertified plantations. The RSPO certificate number of the 3 out growers and 1 independent smallholder are as follows: • Bukit Kretam – RSPO Cert no: RSPO-PC:00134. • Harus Abadi Sdn Bhd, First Raintree, & Spark Glory (group certification) – RSPO cert no: RSPO PC-00132. • LKM Trading (ISH), RSPO cert no: RSPO-PC-00131	☒ 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		All Fresh Fruit Bunches are supplied from Bukit Mas CU owned estates and outgroeer and smallholder which are certified to RSPO. There is no third-party (indirect)FFB sent to the BMPOM. Thus, this Indicator was not applicable to Bukit	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	to Annex 4.		Mas	☒ 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 ☐oped business case for Scheme Smallholders.		The CU has established and implemented its commitment towards long term sustainability and improvements through a "Forecast Summary for Revenue & Capital Expenditure FY2027 to FY2029". The business management plan shows the quality of planting materials FFB, FFB and CPO, crop projection, cost of production, price forecast, financial indicators such as cost benefit, discounted cash flow, return on investment, revenue and capital expenditure is projected. The CU have a yearly budget prepared by the management and approved by top management that indicates the business plan on an annual basis. This annual budget specifies the details of the expenditure through better and more sustainable management. Some parameters of the projections:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• FFB Processed (MT) • CPO (MT) • PK (MT) • OER % • KER % • Cost/Ton FFB (RM) • Cost/Ton CPO (RM) • EFB Produced (MT) • POME (M3)	
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		The replanting programs are documented in the *"Replanting Programmed SSGOE 2025-2033".* The latest revision being in accordance with a memorandum dated 21/03/2025 issued by the General Manager of Agronomy and approved by Chief Executive – Group Plantations on 27/03/2025. The revised replanting programmed for the estate in the CU for the forthcoming five years	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement		The Management Review was held in combination with a Group for the entire CU and complexes chaired by the General Manager - Group Plantations and General Manager - Agronomy. The latest management review was carried out on 21/11/2025 for Sungai Segama Estate, Bukit Mas Estate, Bukit Mas POM and 28/11/2025 in Kawa Estate. The agenda discussed among others includes the following. Follow up action from previous meeting b) Sustainability and adequacy of all SOPs c) Sustainable Agriculture Policy d) Results of internal audits e) Changes in legal requirements and compliance f) Changes that could affect management system g) Complaint / Customer feedback h) Accident & injury (LTA) i) Environmental quality / waste management j) Energy usage performance k) Status of corrective actions l) Recommendation for improvement m) Improvement of the Effectiveness of the RSPO and Management System n) Resources needed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.				

3.2.1 (C)	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)		Plans and impact assessments relating to social and environmental impacts maintained available. The action plan reflects the commitment to support with RSPO P&C, and includes the following areas of continual improvement: • Optimize FFB yield through good practices and better field monitoring. • Reduce pesticide use per Criterion 7.2 by promoting IPM and biological controls. • Mitigate environmental impacts (Criteria 3.4, 7.6, 7.7) via buffer zones, erosion control, and habitat protection. • Minimize waste (Criterion 7.3) through segregation, composting, and responsible disposal. • Reduce pollution and GHGs (Criterion 7.10) with methane capture and energy efficiency. • Support communities and workers (Principle 6) through engagement, grievance mechanisms, and social programs. • Manage HCV, HCS (Criteria 7.7, 7.12) via protection, monitoring, and rehabilitation	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		The monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template before the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			audit started. The auditor already verified and checked the data and figure given match with their database system.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		The CU continues to utilize established manuals and Standard Operating Procedures (SOPs) separately for both the estates and the mill to ensure clarity, efficiency, and compliance with industry best practices. These manuals serve as essential references for guiding daily operations, maintaining safety standards, and improving overall productivity. The SOP for estates, first established in 2016 and last updated on 06/03/2025, incorporates critical revisions related to ferry operations, safety precautions in field activities, and water-related operations, chemical mixing procedures, loading ramp operations, water treatment plant, fertilizer storage, and the proper handling of scheduled waste materials, etc. Similarly, the SOP for mills, also established in 2016 and updated on 06/03/2025, outlines the necessary safety measures and operational practices specific to mill activities. These procedures are designed to optimize production efficiency, enhance worker	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			safety, and ensure compliance with regulatory requirements. The Safe and Standard Operating Procedures (SSOP) for both estates and mills were established in 2016 and last updated on 06/03/2025. The latest revisions address safety protocols for jetty operations, particularly in the loading of fertilizer bags from barges, as well as guidelines on the safe use of motorcycles within operational areas. The mill processing guidelines and standards are systematically documented within the Safe and Standard Operating Procedures (SSOP) to ensure that all processing activities adhere to strict quality and safety standards. The document details essential procedures covering key stages of mill operations, including reception, grading, sterilization, threshing, and pressing. It also outlines critical processes related to oil room and kernel extraction, incinerator management, and the dispatch of Crude Palm Oil (CPO) and Crude Palm Kernel (CPK). Other essential components include engine room operations, electrical and workshop safety, vehicle operation guidelines, and the proper management of the boiler station and Electrostatic Precipitator (ESP) system. In addition to the operational SOPs, the Oil Palm Agriculture Policy (OPAP) serves	

			as the primary manual governing estate activities. This document is regularly reviewed and updated to reflect advancements in best agricultural practices, with the most recent revision completed on 19/05/2025. The latest update focused on modifications to OPAP 16: Belt Press Solid (BPS) Application, reinforcing the company's commitment to sustainable land management and soil conservation. Meanwhile, the SOPs noted maintained concerning social matters: ▪ Safe and Standard Operating Procedure for Sexual Harassment, HSPSB/SSOP/20-19 dated 31/01/2019. ▪ Stakeholder Consultation Procedure – Group Level & Estate/Mill Level, HSPHB/AGRO/001, dated 30/11/2018. ▪ Grievance Procedure (Internal & External), dated 18/07/2020 ▪ Request for Information Procedure, HSPSB P1 1120 (c) with revision dated 01/01/2020. ▪ Procedure Whistleblower dated 07/12/2016. ▪ Standard Operating Procedure – Recruitment, Selection, Hiring, Termination, Retirement and Promotion of Workers (Local & Foreign), revised on 08/05/2024. SOP – Managing COVID 19 in Plantation,	

			HSPHB P3 1-20/2, dated 16/03/2020.	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		The estates and the Mill had an established mechanism to perform checking to ensure consistent implementation of procedures. *Bukit Mas POM* • Daily Production Report providing details as follows: ▪ FFB received / processed / balance. ▪ FFB certified non-certified quantity. ▪ Produce production / despatch / balance. ▪ Storage capacity/ status / laboratory results. • Unscheduled General Manager – Processing min twice monthly • Monthly Visits by Electrical Engineer: Monthly inspections have been conducted. The latest inspection was carried out on 21/02/2026, during which all electrical installations were found to be in proper working order. • Third-Party Environmental Audit: An environmental compliance audit, with DOE audit tracking number JAS.SSK.600-3/1/74/01/2025, was conducted on 27 February *All estates* The monitoring of the SOP implementation was closely made by all	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			levels of the supervisory personnel with records maintained and checked. Among others the records maintained are: i. Daily production/work records for the core activities at the estates. ii. Field cost book / chemical consumption record. iii. Mature/immature field work program ▪ fertilizer application, ▪ herbicide spraying, / rat baiting, ▪ Harvesting and collection of FFB. All the above records were kept for a minimum period of 12 months. In addition, the management adopted the following check, and balances though visit of the following dept /superiors. i. Agronomic advisory report and fertilizer recommendation minimum 1x/year to monitor matters relating to: ▪ nutrient deficiency, fertilizer program, ▪ pest & disease Ganoderma infection, rat and RB attack, ▪ EFB mulching program for the year etc. ▪ Estates performed monthly census (at interval of 21 days) for caterpillar / bagworms / rat / Ganoderma. Palms with Ganoderma are marked and deboling prior to replanting. ii. Plantation Advisory visit producing “Estate Visit Report” at frequency of 2x/year performing assessment relating to:	

			▪ land use, capital expenditure, general charges. ▪ oil palm (mature & immature area) field condition. ▪ crop performance and cost. ▪ vehicles & equipment, amenities. ▪ labour and security etc. ▪ Replanting activities - land clearing of replanting in SSE and BME. ▪ Replanting activities by Contractors are monitored to ensure compliance against. Internal audit by the Agronomy Dept. (Sustainability Unit) scheduled 2x/year for each unit. The exercise is to inspect and monitor compliance on ISCC/MSPO/RSPO standard requirement. Results from assessment of which are tabled and discussed during the Management Review. Chemical Store Controls: ▪ The CU has implemented enhanced storage and handling procedures for hazardous chemicals, including Methamidophos (Class I pesticide), in the chemical stores at all estates. ▪ Pesticides are now stored in designated, ventilated areas with proper containment measures to prevent environmental contamination and minimize exposure risks. Site verification confirmed adherence to	

			the updated storage procedures, and documented evidence, including photographs and chemical inventory logs, supports effective implementation of the risk controls.	
3.3.3	Records of monitoring and any actions taken are maintained and available.		The implementation of SOP is monitored daily by the field staffs and Assistant Managers with overall overview by the Managers. The monitoring is done via supervision and records maintenance. The estates among others maintained the following records. ▪ work program / Field cost books ▪ bin cards, Harvesting Intervals, ▪ Monthly Estate Report and Account, ▪ Monthly Operations, monthly rainfall, ▪ pest and diseases monthly return, ▪ monthly agrochemical consumption ▪ harvesting details i.e. daily inspection report - yield improvement program, ▪ Summary of machinery running hours ▪ harvesting records detailing the number of bunches harvested ▪ the quantity of loose fruit collected by each harvester. ▪ Monthly FFB production, etc. Harvesting interval monitored through "Harvesting Interval" records showed that	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the current harvesting interval was between 12 to 15 days for all estates. Monthly Estate Report and Accounts are extracted from MOVEX databases. The main contents are oil palm crop report and yield statistics, upkeep & cultivation (mature and Immature), harvesting & collection, store balance, labour position i.e. check roll, information of employee, pay slips and wages. Estate and mill using this kind of database to balance the necessary accounts information for monthly closing accounts. Bin cards have been used for monitoring stock inventory in the estates. It was maintained and available in chemical stores and fertilizer stores as auditors visited and sighted them. Based on workplace inspections at the POM conducted in November 2025, December 2025, January 2026, it was observed that all critical stations were identified and assessed. These stations include the Weighbridge, FFB Reception, Laboratory, Effluent Treatment Plant, Diesel Skid Tank, and Manual Lifting under Threshing. The inspections aimed to ensure compliance with safety and operational standards, as well as to identify areas for improvement. Each station was systematically assessed to ensure proper functioning, adherence to safety	

			procedures, and to assess any potential environmental impacts.	
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.				
3.4.1 (C)	In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		There have been no new plantings or operations within the CU. However, the CU has maintained a comprehensive evaluation of these impacts through its Social Impact Assessment (SIA) and Environmental Impact Assessment (EIA) Management Action Plans and Continuous Improvement Plans.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		The most recent Environmental Impact Assessment (EIA) and Environmental Aspect and Impact (EAI) assessment was reviewed on 15 February 2026 for estates and 14/2/2026 for mill, which next review will be in March 2027 covering all operational activities within the Bukit Mas Certification Unit (CU)/Group. The primary objective of this assessment was to evaluate and analyze the potential impacts of the organization's activities on soil, water, and air. The environmental aspects assessed among others are: • agrochemical applications, • land and water contamination from hazardous material and farm vehicles, • Human settlement disturbance and abandonment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• The environmental aspect and impact (EAI) cover the upstream activities such as FFB reception until the downstream processes. Specific to estates, sighted Environmental Impact Assessment (EIA) on Proposed Replanting of Oil Palm Plantation for 10 years (2021-2030) at Hap Seng Group of Estates in the district of Kinabatangan, Sabah prepared by Kiwiheng Environmental Consultants Sdn Bhd. The CU has updated its documented **Social Impact Assessment (SIA), Management Action Plans, and Continuous Improvement Plans** on 16/02/2026 for Sungai Segama Estate, Bukit Mas Estate, and Bukit Mas POM, and on 19/02/2026 for Sungai Kawa Estate. The assessment covers all operational aspects of the plantation and mill, including compliance with laws and legislation, labour conditions, grievance procedures, stakeholder request procedures, amenities and facilities provided, customs and culture, as well as updates on the legalisation of workers' dependents. The SIA Management Action Plans and Continuous Improvement Plans for the Sungai Segama Group of Estates have been reviewed and updated to capture all stakeholder concerns that were previously	

			not addressed. At Kawa Estate, the issue raised by the sundry shop owner regarding the electricity schedule, which affected the storage of perishable items, has been reviewed and arrangements have now been made. This was confirmed during an interview with the sundry shop owner. For Sungai Segama and Bukit Mas Estates, requests from local communities and stakeholders, such as access to the sundry shop within the housing complex by Kg. Litang residents, have been incorporated into the updated action plans. Additionally, concerns raised by teachers from SK Litang regarding access through the main gate after 10:00 PM have been acknowledged, and management is implementing mechanisms to facilitate safe and timely access for community members while maintaining estate security. These measures were confirmed during interviews with the affected parties. Stakeholder engagement has been strengthened through consultations with all relevant parties, including contractors, suppliers, government agencies, NGOs, neighbouring estates, local communities, workers' representatives, and the estates' gender committees. These actions demonstrate that the CU actively considers the needs of affected parties, documents actions taken, and ensures continuous improvement in social responsibility. As	

			such, the previous year's minor non-conformance **NEA 01 2025** has been satisfactorily closed, and measures are in place to prevent recurrence of similar gaps in the future.	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		The environmental plan and monitoring plan at estates was to evaluate and analyse the operations' impact on soil, water, and air associated with the organization activities. The EIA review process had included stakeholders' consultation with regards to environmental aspects, impacts, and pollution control, and ERT, HCV and land usage issues. The reviews done had involved respective Managers, Assistants and Sustainability Team with external stakeholders such as from Govt. agencies, Taman-Taman Sabah, neighboring estates, local villagers, suppliers and contractors. So far, no issues related to environmental has been highlighted during stakeholders meeting. At the POM, specific impacts identified include biogas, smoke emissions, noise levels, POME and EFB management. Data were collected and analysed for compliance with relevant regulations and further actions needed were documented and implemented. There are no significant changes from the current EIA established	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			practice. Due to no changes identified in the mill operation, therefore no timetable for any change is required. During mill visit, the EIA was used as guide and no discrepancy found. The person in charge and the control required were properly recorded in the management plan. At the Estates, field activities that includes fertilizing, spraying, transportation of FFB, garbage disposal, landfill management, road maintenance, wildlife and land conservation activities. The mitigation measures were continued to be implemented to minimize the negative impacts. The CU has implemented a comprehensive social and environmental management and monitoring plan, which is regularly reviewed and updated in a participatory manner. The **Social Impact Assessment (SIA), Management Action Plans, and Continuous Improvement Plans** for Sungai Segama Estate, Bukit Mas Estate, Bukit Mas POM, and Sungai Kawa Estate have been updated in February 2026. Stakeholder participation has been strengthened through consultations with various affected and relevant stakeholders during JCC Group Level on 14/05/2025 and JCC at Estate Level on 04/12/2025. These measures	

			were confirmed during interviews with the affected parties, demonstrating that actions are documented, monitored, and continuously improved. Through these participatory processes, the CU ensures that both social and environmental aspects are actively managed, reviewed, and updated, aligning with the indicator that the management and monitoring plan is implemented, reviewed, and updated regularly in a participatory way	
Criterion 3.5: A system for managing human resources is in place.				
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		Employment procedures, including recruitment, selection, and hiring, are outlined in the document titled *Standard Operating Procedure – Recruitment, Selection, Hiring, Termination, Retirement and Promotion of Workers (Local & Foreign)*, dated 8 May 2024. The SOP detailed the procedure of local workers and foreign workers recruitment (walk-in or through agencies for fresh workers), promotion, termination (due to internal inquiry, failed annual medical test, committed criminal offence, absence from work for three days without prior approval, and work pass expiration), termination and retirement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Matters related to termination and retirement too were addressed specifically in the employment contracts. Under Paragraph C of the SOP *Recruitment – Foreign Workers (Fresh Workers Supplied by Agency)*, item no. 4, management emphasizes that no recruitment costs shall be borne by the workers. At the CU, no recruitment agencies have been appointed. All foreign and local workers have been recruited on a walk-in basis.	
3.5.2	Employment procedures are implemented and records are maintained.		A review of a sample of workers' employment contracts and personnel files indicated that procedures related to recruitment, selection, hiring, and promotion are being implemented. Individual records are properly maintained in each worker's personnel file. A sample of local worker employment at Bukit Mas Estate (ID: A7498) was verified to be in accordance with the recruitment procedure as stipulated in Clause 3.5.1. No new foreign workers have been recruited, as most foreign workers are rehired. Promotions are carried out based on evaluations of behaviour, performance appraisals, and current work performance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Retirement of foreign workers generally occurs upon reaching the retirement age. During the audit, it was verified that termination of workers mostly occurred due to abscondment, supported by police reports. Interviews conducted with workers revealed no evidence of discrimination in employment practices.	
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		The Occupational Safety and Health Policy was established and signed by the *Chief Executive- Group Plantations, Mr Au Yong Siew Fah,* latest reviewed on 01/08/2025. The policy focusing on harmonious, safe and healthy work environment for all its employees and business partner including contractor, supplier, trading, out grower and smallholder within HSPHB. There are 16 guidelines listed that should be follow in order to achieve safe and health work environment. The policy had been communicated to all levels of the organization through briefings and also displayed prominently in *Bahasa Malaysia and English* on notice boards at mill and estates office and muster ground. The operating units has conducted assessment for risk covers all main operations and support operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			HSPSB. has established Standard Operating Procedure for Hazard Identification, Risk assessment and Risk Control documented in “Prosedur HIRARC, doc no. HSPHB/SSOP/27-2020. As stated in the SOP, review to be conducted if any plant modification or changes in organisation, introduction of new material, machineries or procedure, changes in laws and regulations, accident occurrence and minimum period of 1 year1. For others risk assessment such as Chemical Health Risk Assessment (CHRA) and Noise Risk Assessment (NRA), the review was conducted as per requirement. :	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		The operating units have established and monitored Occupational Safety and Health Plan 2026. Reviewed the implementation of the management plan FY 2026 as follows: <u>Bukit Mas POM</u> • Based on recommendation in CHRA, the mill required to conduct medical surveillance program. Monitoring was conducted on 21/08/2025 and 26/9/2025 by Chong Clinic with DOSH reg. no.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			HQ/11/doc/00/223. All 10 workers found fit to work. • Periodic Inspection, Testing & Examination of Engineering Control Equipment report no HQ 25/JHII/00/00085-2025/012a conducted on 25/9/2025 and found within limit ACGIH. • Annual Audiometric test conducted on 19/9/2025 and 11/11/2025 by Chong Clinic and all 40 employees had normal hearing. • Workplace inspection conducted on quarterly basis and latest inspection conducted on 9/12/2025. • Sample safety valve latest calibrated date 1/9/2025 are found pass. a.PSV-93.48869.2/5 b.PSV-93.47608.3/3 6.Permit to work for confined space sample dated 17/8/2025 available. Sighted Portable Gas Detector used calibrated and valid until 16/3/2026. Personnel entering confined space had attend medical checkup on 25/4/2025 and fit to work. <u>Kawa Estate</u> 1.Medical surveillance was conducted on 12 monthly basis as recommendation in the CHRA report by Chong Clinic. Reviewed the	

			latest surveillance conducted on 03/01/2026. 31 workers were sent for surveillance and found fit to work. Sample workers taken are Nor Binti Suni, Rosnah Binti Yunus, Ria binti Mudin and Siti Hapasa Binti Longi and found fit to work. 2.Annual audiometric test conducted on 11/02/2026 by Chong Clinic and all 15 employees had normal hearing. 3. Workplace inspection conducted on quarterly basis and latest inspection conducted on 12/2/2026. 4.Daily vehicle inspection form conducted sample for a.ST 7229 T b.ST 7230 T c.SWP 6152 <u>Bukit Mas Estate</u> 1.Medical surveillance was conducted on 12 monthly basis as recommendation in the CHRA report by Chong Clinic. Reviewed the latest surveillance conducted on 21/2/2025. 22 workers were sent for surveillance and found fit to work. Sample workers taken are Ati Binti Juma, Sennawia, Irwanda, Intan Hendry and Nia Binti Hadisin and found fit to work. For year 2026 schedule on 6/3/2026. 2.Annual audiometric test conducted on	

			21/08/2025 & 23/9/2025 by Chong Clinic and all 67 employees had normal hearing. 3. Workplace inspection conducted on quarterly basis and latest inspection conducted on 08/12/2025. 4.Daily vehicle inspection form conducted sample for a.SWH 1857 b.SWE 6456 c.SD 3239 N <u>Sungai Segama Estate</u> 1.Medical surveillance was conducted on 12 monthly basis as recommendation in the CHRA report by Chong Clinic. Reviewed the latest surveillance conducted on 31/1/2025. 14 workers were sent for surveillance and found fit to work. Sample workers taken are Rismawati, Chintia Iju, Nuraini, Rosna and Nanna and found fit to work. For year 2026 schedule on 6/3/2026. 2.Annual audiometric test conducted on 19/09/2025 by Chong Clinic and all 31 employees had normal hearing. 3. Workplace inspection conducted on quarterly basis and latest inspection conducted on 01/12/2025. 4.General Exhaust Ventilation Monitoring Report dated 22/9/2025 report number	

			GEV/2509/001(d) and can working effectively. 5.Daily vehicle inspection form conducted sample for a.SAB 5127 b.SS 3175W c.SYQ 5142	
Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.				
3.7.1 (C)	A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management		Formal training program for the year 2026 was prepared in December 2025 for the new financial year. They were sighted available at Bukit Mas CU. The training program covers all aspects of RSPO P&C including supply chain and traceability. Program for the 2025 have been implemented. Regular assessment of on-the-job training conducted to ensure understanding among the employees. All employees and contractors were provided training related to their job skills and RSPO P&C requirements including supply chain and traceability. They training program include productivity and best management practice subjects on estates operating procedures as well as procedural matters caring for Occupational Health & Safety and Environmental, from felling of oil palm trees, nursery, replanting, harvesting and upkeep of fields to evacuation of FFB to mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	practice; - relevant SOPs.		Likewise, at the mill it covers from FFB receipt, grading, processing to Crude Palm Oil, storage and dispatch of CPO, nut kernel and the management of by-products, wastes and waste streams. The training program specified the target group of employees to be trained for the identified subjects. In addition to the Good Mill /Agricultural Practice training, that is, Process stations / field SSOP related to trade/job skills, the following topics, among others, were included in the 2025/2026 annual training program.	
3.7.2	Records of training are maintained, where appropriate on an individual basis.		All of the trainings record done was made available to the audit, some of the record are: <u>Kawa Estate</u> • Driver Safety Training – 3/12/2025 • Tractor Maintenance Training – 3/12/2025 • PPE Briefing – 23/12/2025 • Chemical Handling training – 23/12/2025 • RSPO Briefing – 20/1/2026 • Induction Briefing – 23/1/2026 • Sexual Harassment briefing – 20/1/2026 • Manuring Training – 23/12/2025	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• EIA training – 21/1/2026 • Hearing conservation training – 18/2/2026 • SDS training – 9/2/2026 • IPM Training – 23/1/2026 <u>Bukit Mas Estate</u> • FFB Dispatch Training – 6/3/2025 • Recycle Waste Training –13/3/2025 • SOP Motorcycle – 24/3/2025 • Triple Rinse training – 16/4/2025 • PPE Handling Training – 28/4/2025 • Policy Briefing – 21/5/2025 • Chemical Handling Training – 27/6/2025 • 1st Aid training – 25/7/2025 • HCV & RTE Training – 12/8/2025 • Sexual Harassment Training – 31/12/2025 • Hearing Conservation – 22/4/2025 <u>Sungai Segama Estate</u> • Recycle Waste Training – 10/3/2025 • Fire Drill – 13/3/2025 • Nursery Training – 25/4/2025 • Manuring Training – 15/4/2025 • Spraying Training – 17/4/2025 • Triple Rinsing Training – 19/5/2025 • Replanting Training – 17/6/2025 • Hearing Conservation – 12/8/2025 • Chemical mixing – 19/12/2025 <u>Bukit Mas POM</u> • Emergency Drill – 1/3/2025 • Chemical Management – 10/3/2025 • Manuring Training – 15/4/2025 • Hearing Conservation and WAH – 2/8/2025	

			• PPE and Sexual Harassment – 3/5/2025 • SOP Workshop – 2/8/2025 • SOP Electrical – 21/8/2025 Waste Management – 1/12/2025	
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		Training on Supply Chain requirements has been conducted on 01/12/2025. The training has been conducted by Assistant Mill Engineer to AP, weighbridge operator, accountant clerk, lab operator. The intention on this training was to create awareness on understanding on supply chain requirement	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is		Bukit Mas Palm Oil Mill (BPOM) receives FFB from its own supply base namely Bukit Mas Estate, Sungai Segama Estate, Kawa Estate (Muul Hill Division, Apas Claremont Division, Tasek Division and Tiku Division). It also receives FFB from its other estates in the Group, 5 RSPO certified out growers and 1 independent smallholder. All FFB received are certified FFB. The mill does not receive any FFB from uncertified plantations. The RSPO certificate number of the 3 out growers and 1 independent smallholder are as follows: ▪ Bukit Kretam – RSPO Cert no: RSPO-PC:00134.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	applicable.		▪ Harus Abadi Sdn Bhd, First Raintree, & Spark Glory (group certification) – RSPO cert no: RSPO PC-00132. ▪ LKM Trading (ISH), RSPO cert no: RSPO-PC-00131 There are no FFB from uncertified sources. Therefore, only CSPO and CSPK are stored in BPOM and outsource storage tank (CPO) at Lahad Datu Bulking (LDB) Sdn Bhd. The need for segregating certified and uncertified CPO and PK is stated in Chapter 1 of the CSFFB, CSPO and CSPK Traceability System – Chain of Custody.	
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.		Not applicable, as the CU is applying the IP module.	☐ 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		The company has a projected certified volume for CPO and PK determined by the mill as seen on Table 3.6 Projected Certified Volume for Next License. The basis for determining the certified volume	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		is FFB production from estate. Based on document verification, it is seen that the actual production still below of certified volume until audit conducted	☐ 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		Based on document verification, it is seen that the company has registered and reported through the PRISMA	☒ 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)		BPOM had used their documented procedure title *Standard Operating Procedures for Supply Chain & Traceability, Document No. SOP/COC/003, issue 04, dated 23 August 2012, date of review on 20 June 2023*. The procedure described the following: Chapter 1: CSFFB, CSPO & CSPK traceability system – chain of custody Chapter 2: Harvesting and Loading of Fresh Fruit Bunch Chapter 3: Delivery and Reception of CSFFB, In- house and Non In-house FFB, additional procedure to physical separate the certified and uncertified CPO/PK during specific period for the mill that holding both IP and MB model.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill.		Chapter 4: Dispatch of CSPO and CSPK from the mill to refinery/ bulk transit installation/ buyer's vessel Chapter 5: Monitoring of CSPO and CSPK sales Appendix 1: Weighbridge Tickets and Delivery Notes RSPO (& ISCC) Stamping Procedure The procedure is complete and up to date covering the implementation of all the elements of the supply chain model requirements including receiving and processing certified and non-certified FFBs. Since this is IP mill, there is no problem regarding noncertified FFB. The procedure was kept in file RSPO Supply Chain and Traceability. Training on Supply Chain requirements has been conducted. The intention on this training was to create awareness on understanding on supply chain requirement. Based on appointment letter dated 04/03/2024, Sr. Mill Manager, was appointed as Person-in–charge for RSPO/ISCC/MSPO on site, assisted by weighbridge operators and other defined critical control point (CCP) personnel (i.e. auxiliary police, and QA).	
3.8.6	Internal Audit		The company has procedure internal audit which is contained in the Flowchart for	☒ Conform

	(i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and required corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.		Internal Audit System with the latest revision on 10/07/2019. The internal audit is conducted once a year. The company conducted the latest internal audit on 19-20/11/2025. There were no non-conformities for SCCS during internal audit based on internal audit result. The internal has assessed the organization's conformance to the requirements of the SCCS standard and RSPO Market Communications and Claims document. The last internal audit was done by all members of the sustainability team. There were no conformities raised in the internal audit against the SCCS requirements. However, there were 4 nonconformities raised against the P&C requirements. The outcomes of the internal audit have been subject to a management review dated 21/11/2025.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's		BPOM sourced for their FFB only from estates under the same CU which involve, Bukit Mas Estate, Sungai Segama Estate, Kawa Estate (Muul Hill Division, Apas Claremont Division, Tasek Division and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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.		Tiku Division). It also receives FFB from its other estates in the Group,5 RSPO certified out growers and 1 independent smallholder. All FFB received are certified FFB. The mill does not receive any FFB from uncertified plantations. The mechanism for handling non-conforming oil palm products and/or documents is in-place. No overproduction noted. Details of certified tonnage as per Table 3.6. Information of Previous & Current License (Identity Preserved) The validity of the certificate of the supplier has been checked accordingly. Sighted sample FFB consignment note for the month of August 2024 to August 2025 and August 2025 to February 2026. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number. Monitoring records titled as *"Supply Chain IP"* has recorded the tonnage of certified FFB and its supplying estate. Verified through BPOM weighing system called 'LAK System' *and random sample of weighbridge ticket was verified.*	☐ 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		Based on document verification, it is seen that the company has fulfilled the requirement.	☒ Conform ☐ Major Nonconformity

	certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number		• There are documents accompanying the certified oil palm product delivery such as delivery order, sales contract, weighbridge tickets etc. The mill put the supply chain model and the SCC certificate number on delivery order, sales contract, and weighbridge ticket. • The supply chain model and SCC Certificate Number are put on the Delivery Order and Weighbridge tickets. • The mill sold certified products to various buyers such as KLK Premier Oils Sdn. Bhd., and Lahad Datu Edible Oil Sdn. Bhd. The following information for CSPO/CSPK products is made available in document form. • Detail samples of Sales and Goods Out was verified	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent 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		The mill has a contractual agreement with Lahad Datu Bulking Sdn. Bhd. covering the outsourced process through a signed and enforceable agreement with the contractor. The onus is on the site to ensure that certification bodies (CBs) have access to the out-sourcing contractor or operation if an audit is deemed necessary. The outsourced facilities were not deemed risky and were not visited this time.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.		The company used owned transportation for transport of CSPO and CSPK.. The agreement has stated that the third parties must comply with the requirement of RSPO SCCS. The outsourced facilities were not deemed risky and were not visited this time. Internal audit has been carried out by Sustainability Units, on date12/02/2026. There is constant monitoring of the outsourced activities through regular visits to the bulker and inspections for the owned tankers/trailers. The requirement for the 3rd party bulking to make records available to CB during the audit is in the agreement. The mill has a documented control system for the outsourced storage which is communicated to the relevant contractors. The mill has recorded the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products. The mill has informed its CB of the names and contact details of any new contractor used for the processing or physical handling of RSPO certified oil palm products in every	

			audit conducted.	
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 company has a list of contractors (used for the storage or physical handling of certified oil palm products) with names and contact details. The company has listed contractors such as Lahad Datu Bulking Sdn Bhd. The company updated the list of contractors on 16/01/2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		There are 1 new contractor engaged for the physical handling of RSPO-certified oil palm products (storage). The BPOM has informed the CB via email dated 28/01/2026. namely Lahad daty Bulking Terminal Sdn. Bhd. The details of the outsourced transporters are as follows: Contractor: Lahad Datu Bulking (LDB) Sdn Bhd Contact Person: Mr Azarul Hamri Contact Number: 013- 544 2188 Address: Lot 9A, POIC Lahad Datu, Phase 1, Jalan Kastam Baru, Lahad Datu, Sabah.	☒ 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		The mill has established procedures for maintaining records and reports covering all aspects of these RSPO Supply Chain Certification Standard requirement. The	☒ Conform ☐ Major Nonconformity

	aspects of this RSPO Supply Chain Certification Standard requirements. (ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. (iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. (iv) For Mass Balance Module, the mill: a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. 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		retention times for all records and reports must be kept at a minimum of 5 (five) years. The Senior Mill Manager is responsible for maintaining the records. The company has a procedure *Standard Operating Procedures for Supply Chain & Traceability, Document No. SOP/COC/003, issue 04, dated 23 August 2012, date of review on 20 June 2023*. The procedure (chapter 1) stated the retention time is 5 (five) years. Mill CSPO and CSPK accounting system and Mill Daily Production Report show the FFB input and CSPO and CSPK produced and sold. The organization is able to easily confirm the certified status of FFB and CSPO and CSPK in stock. The company has a record of FFB received and process and CSPK produced and sold has been established on a real time basis. The company delivered volume of CSPO and CSPK in accordance with the approved con-version ratios by RSPO. The OER is 20.13% and KER is 4.82%.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	is allowed to sell short (i.e. product can be sold before it is in stock.)		The records of FFB received and CSPO and CSPK produced and sold have been established on a real time basis. The mill does not sell short. This has been verified through the mill CSPO and CSPK accounting system. The Sustainability Team and Bukit Mas Palm Oil Mill have ensured that all data in the Mass Balance accounting system is accurate before the external audit. The auditor has verified the accuracy of the data within the system.	
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.		BPOM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		These figures were monitored on daily & monthly basis by the mill using the prepared template (e.g. Monthly Production Report – Physical Movement) to ensure their accuracy as well as	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			monitoring of their ongoing performance.	☐ 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.		The BPOM has a procedure for Traceability. The procedure has explained that the mill managing the separation of certified palm products is contained in Chapter 1. The procedure also explained in Chapters 3 & 4 related no contamination during transport and storage for its RSPO certified oil palm product from non-certified materials. These documented procedures are contained in Chapters 3 & 4 of the Standard Operating Proce- dure for Traceability.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. (ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform		Based on document verification, it is seen that the company has registered all transactions through the RSPO IT platform. The company has records of shipping announcements such as: (**CSPO**) • ANN26-00004284 • Created Date: 27-Jan 2026 **(CSPK)** • ANN26-00005541	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Created Date: 02-Feb-2026 All RSPO Certified volumes are sold exclusively under RSPO IP products; therefore, there is no requirement to remove these volumes from the RSPO IT platform.	
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.		Bukit Mas Palm Oil Mill has made a business-to-business claim for Identity Preserved CPO and PK and this claim is in accordance with the RSPO Rules on Market Communications and Claims. Sighted approval license from RSPO for usage data or logo on date 16/01/2026 – 15/01/2028.	☒ 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.		Hap Seng Plantations Holdings Berhad Human Right Policy, signed by Chief Executive – Group Plantations dated 01/10/2016 with substitute Sustainable Agriculture Policy dated 31/10/2020 and latest updated on 15th August 2023 on the Protection of Human right Defenders (HRDs). The policies demonstrate commitment to respect, support and protect international human rights against violence, threats, all forms of retaliation, and effective elimination of all forms of violation of human rights which include against HRD, whistle blowers, complainants and community spokespersons. Besides that, the commitments to respect and uphold the rights of all workers including contract, temporary and migrant workers in accordance to the International Labour Organization's core convention and the United Nation Guiding Principles on Business and Human Rights (where prohibit retaliation of grievance informer). The policy was communicated to all levels of the workforce via morning	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			muster, JCC meeting, gender committee meeting and OSH meeting. Sighted records of policy briefing sessions were carried out	
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.		As at time of audit, it was confirmed that the unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.	☒ 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.		An agreed and documented system which deals with complaints and grievances is available and documented as Complaint and Grievance (Prosedur Melapor A*duan dan Permasalahan*)' and 'Grievances Procedure – Appendix 1' for staffs and workers Ref#: HSPSB P1 1120, Prosedur Aduan dated 31/03/2018 and also company has developed procedure named '' Mekanisme Melindungi Pengadu Terhadap Tatacara Tidak Wajar (Whistleblower)'' dated 07/12/2016 to protect the complainants. This SOP is to ensure that the company has a documented system for dealing with complaints and grievances that is agreeable to all sides and accepted by all stakeholders. The company is committed to an open and transparent approach to resolve outstanding grievances with the involvement of affected stakeholders. The company will annually review the procedure and consult with stakeholders during the stakeholder meeting to ensure continued effectiveness. The CU has aligned the Grievance Procedure with the UN Guiding Principles on business and human rights for effective nonjudicial grievance mechanism. This	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			SOP is applicable to all parties who deal with the company who may have complaints and grievances. The procedure also states that complainants' anonymity would be respected and protected if requested. Based on the records of complaints and grievances no issue of whistle-blowing that requires anonymity of complainants and/or grievance parties since last audit. Interview conducted with internal stakeholders among workers and relevant external stakeholders also confirmed the information.	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		Based on interviews with internal and external stakeholders, found the system was understood by the affected parties, including illiterate parties. The procedure for complaint/grievance resolution was explained to all workers and external stakeholders through morning muster/briefing, JCC, gender committee and external stakeholder consultation meeting. For foreign workers, the procedure was explained during initial report for duty with assistance of translators.	☒ 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		Bukit Mas CU keeps parties to a grievance informed of its progress,	☒ Conform

	progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		including against agreed timeframe and the outcome is available and communicated to relevant stakeholders as evidenced by briefing was done during stakeholders meeting and it was held	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.		The system used by the Bukit Mas CU in resolving disputes and grievances exists in the procedure called 'Prosedur Melapor A*duan dan Permasalahan*)' and 'Grievances Procedure – Appendix 1' for staffs and workers Ref#: HSPSB P1 1120, Prosedur Aduan dated 31/3/2018. The Mill and Estates within Bukit Mas CU each has its own Internal Complaint Form/Book and External Communication/Complaint Form/Book available. The Internal Complaint Books are mostly for employees to lodge complaint pertaining to their houses. The external stakeholder complaint record/book reviewed did not show complaints against the CU. Sighted the grievance procedure has already include an 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. This policy dated	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			18/07/2020.	
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.		Contributions to community development that are based on the results of consultation with local communities with Bukit Mas Group Of Estate are demonstrated such as: • Water supply to Kampung Litang during Drought Season • Grass Cutting to SK Litang • Grass Cutting at Mosque, Church, Balai Polis • Transportation for workers. • Repair boundary with Smallholders at Kawa Estate • Grasscutting at Government clinic Desa Bukit Quoin and Police Station Bukit Quoin • Donation to CLC Ladang Sungai Kawa On top of that, Hap Seng Management also made a commitment towards sustainability, by providing free consultations to their surrounding smallholders to certify with RSPO and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			MSPO and the result was success. As of to date there is 4 Small grower, and 2 Smallholder has been certified with RSPO	

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.		There are no changes on company's right to use land and landownership of the company can be demonstrated through details of information regarding land title areas	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.		There have been no changes since the previous audit; no areas within the estates have been identified with recognized legal, customary, or user rights of other external parties. Additionally, there are no ongoing land disputes between the company and any other land users, and as such, no new negotiated agreements with affected parties are required. The last recorded land dispute occurred in 2017, involving a claim by a Litang villager, Mr. Hamsah Lalinta, who alleged ownership of 3.225 hectares of land within the SSGOE area. The company has documented evidence, including an invitation letter sent to Mr. Hamsah for a meeting held on 21 April 2016 to discuss the overlapping land claim in Block 96B5. Supporting documentation such as attendance lists,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			photographs, and meeting minutes were made available. The meeting concluded with the signing of an agreement letter between the claimant and the company, confirming that the boundaries of the claimed land align with the titles held by both parties and that there is no overlap. It was further agreed that existing drains would serve as the demarcation between Mr. Hamsah's land and Bukit Mas Estate Block 96B5. Both parties agreed there would be no trespassing or encroachment, and the matter was resolved amicably. During the assessment, the auditor further verified the status of the land and confirmed that it had been gazetted as a cemetery by the Jabatan Hal Ehwal Agama Islam Negeri Sabah under the Majlis Ugama Islam Sabah on 4 September 2020. An interview with JKKKK Kg Litang, Abdul Samat Karim, confirmed that no further claims have been made by Mr. Hamsah. The auditor also attempted to contact Mr. Hamsah and was informed that he has since relocated outside of Kampung Litang.	
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		The company has a legal map for all estate based on land permit. During this audit, there is no identified areas of customary or user rights of other	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	parties (including neighbouring communities where applicable, and relevant authorities).		external parties in all the estate. There are currently no identified ongoing land disputes between the company and any other land users, hence there are no maps showing the extent of recognized legal, customary or user rights.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		There are no identified areas with recognized legal, customary or user rights of other external parties in all the estate. There are currently no identified ongoing land disputes between the company and any other land users. Therefore, this indicator not applicable.	☐ 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.		There are no identified areas with recognized legal, customary or user rights of other external parties in all the estate. There are currently no identified ongoing land disputes between the company and any other land users. Therefore, this indicator not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		There are no identified areas with recognized legal, customary or user rights of other external parties in all the estate. There are currently no identified ongoing land disputes between the company and any other land users. Therefore, this indicator not applicable.	☐ 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		The company has had no new plantings since November 2005 (Please refer to indicator 4.4.2 for details on land history). Therefore, this indicator is not applicable.	☐ 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.		The company has had no new plantings since November 2005 (Please refer to indicator 4.4.2 for details on land history). Therefore, this indicator is not applicable.	☐ 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		The company has had no new plantings since November 2005 (Please refer to	☐ Conform

	say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. c) Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.		indicator 4.4.2 for details on land history). Therefore, this indicator is not applicable.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food		The company has had no new plantings since November 2005 (Please refer to indicator 4.4.2 for details on land history). Therefore, this indicator is not applicable.	☐ Conform ☐ Major Nonconformity

	and water provisioning options are considered. There is transparency of the land allocation process.			☐ 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.		The company has had no new plantings since November 2005 (Please refer to indicator 4.4.2 for details on land history). Therefore, this indicator is not applicable.	☐ 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..		The company has had no new plantings since November 2005 (Please refer to indicator 4.4.2 for details on land history). Therefore, this indicator is not applicable.	☐ 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.		The company has had no new plantings since November 2005 (Please refer to indicator 4.4.2 for details on land history). Therefore, this indicator is not applicable.	☐ 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.		The company has had no new plantings since November 2005 (Please refer to indicator 4.4.2 for details on land history). Therefore, this indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		The company has a Land Dispute Management Procedure dated December 15, 2020, and a revised version of the previous procedure dated March 10, 2016. The procedure specifies that the Plantation Advisory Department will conduct an initial investigation and settlement on any land claim. If the initial negotiation fails, the case will be escalated to the Group Compliance Department in Kuala Lumpur. It will check the complainant's land ownership claim by gathering documents such as land titles and development plans. In this stage, any negotiation might involve any consultation or reference to the relevant authority, such as land authority. Any compensation required will be	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			determined through consultations with professional consultants such as land surveyors and legal practitioners to determine any due compensation. All negotiation and consultation outcomes, such as minutes of meetings, mappings, and agreed compensation, shall be documented, and properly filed. An inspection of the company record found the last land dispute case affecting the company, which occurred in Sg. Segama GOE in 2017 after a land dispute was raised by a Litang villager, Mr Halim, who claimed ownership of 3.225 ha of land within the SSGOE area. The company and complainant agreed to follow this Land Dispute Management procedure, and the issue was resolved amicably. A registered valuer, JRW, who was appointed to survey the land, had confirmed that the land belongs to SSGOE via land title No. CL 095317605 and CL 095317614. SSGOE and complainer then entered into an agreement dated 5 March 2019 where, among others, it was acknowledged by all parties that the land belongs to SSGOE and that complainer has agreed that he would no longer encroach onto the land without prior written approval from SSGOE. During the assessment, the auditor further verified the land issue and found that the land had been gazetted as a	

			cemetery by the Jabatan Hal Ehwal Agama Islam Negeri Sabah under the Majlis Ugama Islam Sabah on 4 September 2020. An interview with JKKKK Kampung Litang, Abdul Samat Karim, also confirmed that no further claims have been made by Mr. Hamsah. The auditor attempted to contact Mr. Hamsah, but it was found that he has relocated to West Malaysia.	
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		There have been no cases of land disputes since 2017 and no cases where compensation has been given. Therefore, this indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		There have been no cases of land disputes since 2017 and no cases where compensation has been given. Therefore, this indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		There have been no cases of land disputes since 2017 and no cases where compensation has been given. Therefore, this indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		There are no identified areas with recognised legal, customary or user rights of other external parties in all the estate. No ongoing land acquisition or land disputes exist between the company and other land users. Therefore, this indicator is not applicable.	☐ 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 are no identified areas with recognised legal, customary or user rights of other external parties in all the estate. No ongoing land acquisition or land disputes exist between the company and other land users. Therefore, this indicator is not applicable.	☐ 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.		There are no identified areas with recognised legal, customary or user rights of other external parties in all the estate. No ongoing land acquisition or land disputes exist between the company and other land users. Therefore, this indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.				
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		An interview with a local community representative confirmed that there is no ongoing land dispute within the company's operational area. The last recorded case occurred in 2017, involving a land dispute at Sungai Segama GOE (SSGOE), when a villager from Litang, Mr. Hamsa Lalinta, claimed ownership of 3.225 hectares of land within the SSGOE area. The company and the complainant agreed to proceed in accordance with the Land Dispute Management Procedure, and the issue was resolved amicably. A registered valuer, JRW, was appointed to conduct a survey, which confirmed that the land in question belonged to SSGOE under Land Title Nos. CL 095317605 and CL 095317614. Subsequently, an agreement dated 5 March 2019 was signed between SSGOE and Mr. Hamsa Lalinta, in which all parties	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			acknowledged that the land belongs to SSGOE and Mr. Hamsa agreed not to encroach on the land further. During the assessment, the auditor further verified the status of the land and found that it had been officially gazetted as a cemetery by the Jabatan Hal Ehwal Agama Islam Negeri Sabah under the Majlis Ugama Islam Sabah on 4 September 2020. An interview with the Ketua Kampung of Litang, Abdul Samat Karim, confirmed that no further claims have been made by Mr. Hamsa. The auditor also attempted to contact Mr. Hamsa, but it was confirmed that he has since relocated to West Malaysia.	
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.		An interview with a local community representative confirmed no land dispute in the company area. The last dispute occurred in 2017 (see Indicator 4.8.1. for details).	☐ 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 has been no evidence of acquisition through dispossession or forced abandonment of customary and user rights before the current operations. The last land dispute occurred in 2017 (see Indicator 4.8.1. for details).	☐ 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 has been no land dispute since 2017 (see Indicator 4.8.1. for details). However, the company has a Land Dispute Management Procedure revised December 15, 2020, and a revised version of the previous procedure dated March 10, 2016 (see Indicator 4.6.1. for details).	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion				
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.				
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		Current and previous period prices for FFB are publicly available and accessible. FFB prices for 2025 and 2026 are available at the BPOM office. Information on FFB price is conveyed to the smallholder on a monthly basis as	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			confirmed during the surveillance audit. Sighted latest Pricing mechanism has been posted on monthly basis	☐ Not Applicable (justification required)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		Bukit Mas Palm Oil Mill has communicated the FFB pricing via display at the weighbridge, agreement and through the payment vouchers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		Oil Palm Fruit Purchase Agreement between Hap Seng Plantations (River Estates) Sdn. Bhd. and LKM Trading is valid from 1 August 2020 to 31 July 2022 and therein shall continue automatically on a yearly basis. FFB Price Calculation: FFB Price = [(A-B-C) X D] + [(E-F) x G] – H A – Current month CPO Peninsular Malaysia MPOB Monthly Average Price B – Sabah's Government Sales Tax (7.5% of CPO price based on Sabah Price) C – Sabah's CPO Price discount of RM80, MPOB Cess of RM14, Other RM20 D – Oil Extraction Rate (OER) ▪ Small – 30-41 months – 15% OER & 3.5% KER ▪ Young – 42-65 months – 18.5% OER & 4.0% KER ▪ Mature - >66 months – 20.0% OER & 4.5% KER E – Current Month PK Peninsular	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Malaysia MPOB Monthly Average Price F – Sabah's PK Price Discount of RM70, Others RM 20 G – Kernel Extraction Rate (KER) H – Processing Cost – RM50/MT RSPO Certified FFB Incentive – RM10/MT There have been no complaints regarding the FFB pricing.	
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.		Oil Palm Fruit Purchase Agreement between Hap Seng Plantations (River Estates) Sdn. Bhd. and LKM Trading is valid from 1 August 2020 and therein shall continue automatically on a yearly basis is evident. Although Spark Glory is deemed to be a smallholder due to the size of its estate, the owner is involved in various other businesses, and they do not require financial assistance. Hap Seng Plantations has assisting them with their journey towards RSPO certification.	☒ 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.		Oil Palm Fruit Purchase Agreement between Hap Seng Plantations (River Estates) Sdn. Bhd. and Spark Glory, LKM Trading is valid from 1 August 2020 and therein shall continue automatically on a yearly basis.	☒ 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.		Evidence was available that agreed payments are made in a timely manner. Example FFB Statement of Account for December 2025, January 2026 were sighted. Calculation and deduction stated accurately.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		Weighing equipment is verified by an independent third party on annual basis. Sighted latest inspection was carried out by Metrology Corporation Malaysia Sdn Bhd, latest on 27/05/2025 and valid for 1 year.	☒ 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.		Hap Seng Management supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. However Surrounding smallholders and growers are against the idea of ICS they want to certify independently. Hap Seng give support to surrounding smallholders and growers by given them Free Consultation, Free Assessment, and anything related to RSPO and MSPO certification. Until to date surrounding smallholder who are	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			RSPO certified is Spark Glory, Harus Abadi, Lebijaya, Bukit Kretam and LKM Trading. Currently on progress for RSPO and MSPO certification is, Khoo Chin Hung, and LPC plantation.	
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		The company has established a formal procedure for reporting complaints and grievances, as outlined in the documents titled 'Procedure for Reporting Complaints and Grievances (Prosedur Melapor Aduan dan Permasalahan)' and 'Grievances Procedure – Appendix 1' (Ref#: HSPSB P1 1120, Prosedur Aduan dated 31/3/2018). This procedure is designed to address any complaints or grievances raised by staff and workers. In addition, the company has developed a procedure named 'Mekanisme Melindungi Pengadu Terhadap Tatacara tidak Wajar (Whistleblower)' dated 7th December 2016 to protect individuals who report complaints or grievances. This procedure ensures that the complainant's identity may remain anonymous if they choose to do so, through the Whistle Blower Complaint Response mechanism. This aims to safeguard the rights of individuals and encourages transparency in addressing concerns	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			within the company.	
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		Hap Seng Management provides support to Independent Smallholders with certification and engages with smallholders, including women and other partners in their supply base, to assess their needs and offer assistance in improving their livelihoods. This support extends to helping smallholders understand their interest in RSPO certification. However, the surrounding smallholders and growers have expressed resistance to the idea of joining the Internal Control System (ICS), preferring to pursue independent certification instead. Despite this, Hap Seng continues to offer guidance and resources to these smallholders and growers to help them navigate the certification process.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		Hap Seng Plantations already develops and implements smallholder support programs to improve smallholder livelihood and build their capacity to enhance productivity, quality, organizational and managerial competencies. Hap Seng gives support to surrounding smallholders and growers by given them Free Consultation, Free Assessment, and anything related to RSPO and MSPO certification. Until to date surrounding smallholder who are RSPO certified is Spark Glory, Harus Abadi, Bukit Kretam, Lebijaya, Lim Engit Fun and LKM Trading. Currently on progress for RSPO Khoo Chin Hung and LPC plantation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		Hap Seng gives support to surrounding smallholders and growers to promote legality of their FFB production by given them Free Consultation, Free Assessment, and things related to RSPO and MSPO certification.	☒ 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 are no scheme smallholders under this unit of certification. However, Sighted the training on Pesticide handlings has been given to surrounding Smallholder and Small grower at Lebijaya on 11/12/23, Khoo Chin Hung on 11/1/24, LPC on 14/12/23, Bukit	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Kretam on 10/2/24, Harus Abadi on 4/2/24 Spark Glory on 7/2/24 and LKM on 20/2/24 Until to date surrounding smallholder who are RSPO certified is Spark Glory, Harus Abadi, and LKM Trading. Currently on progress for RSPO and MSPO certification is Lebijaya, Khoo Chin Hung, Bukit Kretam and LPC plantation.	
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		Currently Hap Seng Plantations Management has created a system to trace their stakeholder around their estate. Hap Seng Plantations also regularly reviews and publicly reports on the progress of the smallholder support programme as per see in the Hap Seng Plantation Holdings Berhad 2025 ACOP report in the clause G.4.4.1. As of to date surrounding smallholder who are RSPO certified is Lebijaya, Bukit Kretam, Spark Glory, Harus Abadi, and LKM Trading.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions				
Criterion 6.1: Any form of discrimination is prohibited.				
6.1.1 (C)	Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national		The CU subscribes to HSPHB Equal Opportunity Policy dated 1st March 2019 and Sustainable Agriculture Policy dated 15th August 2023 both were signed by its	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.		Chief Executive Group Plantation. The policy statements emphasize on worker's information, recruitment and selection, training, employee development, based on business needs, terms of service and records of service. It also states that all employees shall be treated fairly in terms of recruitment, progression, terms and conditions of work regardless of race, caste, nationality, gender, physique, sexual orientation, union membership, political view, religion and age. The Sustainable Agriculture Policy is publicly available for review and download from the company's website: https://www.hapsengplantations.com.my/download/sustainabilitypolicies/sustainable-agriculture-policy.pdf. The policy was prominently displayed at the estates. Briefings on the policy were conducted for all workers during the morning muster at the audited estates and mill The policy is also explained during the induction programme for newly recruited workers. Based on interviews with sampled workers, they were aware of and understood the content of the policy.	☐ 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		The CU were able to demonstrate that all employees are treated equally, and there has been no form of discrimination against any employee, or group of employees. This is based on documents reviewed and interviews held with workers (local, foreign, male, and female) at Bukit Mas POM, Sungai Segama Estate, Sungai Kawa Estate and Bukit Mas Estate. Review of pay checks and employment contracts also confirm that all workers irrespective of nationalities, gender, religion, etc., signed the same contract and are accorded the same terms of employment, pay, benefits and living standards. Interviews also revealed that there is no discrimination on any basis at the workplace. However, due to government policies, education opportunities differ between local and foreign children which already stated in the Equal Opportunity Policy (dated 1st March 2019). Sample of workers' pay slips showed that workers receive the same amount of daily rate of RM65.38 per day for the same work irrespective of gender, age or nationalities. Sampled	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			were the employment contracts and pay slips for November, December 2025 and January 2026. Foreign workers are not charged any recruitment fees, and this was confirmed during interview. This breakdown in payment is agreed between the hiring Company and the workers. This is in consonance with the Company's SOP – Recruitment, Selection, Hiring, Termination, Retirement and Promotion of Workers (local & Foreign), revised on 8th May 2024. The Company is also responsible for worker's levy, medical check-up, work pass, agency processing fees and insurance. The worker will only pay fees related to passport renewal. No charging of recruitment fees for migrant workers as per interview conducted and as per stipulated in the Labour Policy for Foreign Workers dated 15th April 2019.	
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available		As stipulated in the *SOP – Recruitment, Selection, Hiring, Termination, Retirement and Promotion of Workers (Local & Foreign),* latest revision on 8th May 2024, the recruitment selection, hiring and promotion where relevant are based on availability, skills, capabilities, qualities, and medical fitness necessary for the jobs. Recruitment of new workers is done by the Personnel &	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Administration Department, which would liaise with recruiting agents or via word of mouth from company employees. Recruitment of Malaysian employees commences with a job advertisement which details out the requirements for the advertised position. Among the conditions imposed include foreign worker candidates must have a valid passport and work pass, aged above 18, and must attend a medical check-up before hiring. Once candidates are declared fit, these documents would be filled: medical report, labour engagement form, labour card, wage deduction approval, employee master report. For estate workers, no technical skills are required as only physical fitness is required and on the job training will be provided to workers. For mill workers, some level of technical training is required depending on the position of the worker. Applicants are required to provide evidence of qualification prior to hiring or they are provided such training at the discretion of the management.	

6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women		There was no evidence that pregnancy testing was conducted as a discriminatory measure. Based on records reviewed and interviews with the Medical Assistant and female workers, pregnancy tests were conducted monthly for female workers handling chemicals such as sprayers and manurers, and quarterly for other female workers. This is to ensure that they are not pregnant while performing their duties and to prevent potential harmful chemical exposure to the fetus in the event of pregnancy. Sample medical surveillance records for chemical handlers at Sungai Kawa Estate were also reviewed, where Urine Pregnancy Tests (UPT) were conducted as part of safety monitoring. Once a worker's pregnancy is confirmed, the Medical Assistant will issue a letter to the estate management stating "Unfit to Work," enabling the management to promptly reassign the worker to alternative duties that do not involve chemical handling.	☒ 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.		Gender Committees are established across all units within the CU. Their formation is guided by the "Garis Panduan Perlaksanaan Jawatankuasa Jantina" (Document Ref. No.: HSPHB/AGRO/002), dated 08 August 2024. An updated 2025 organizational chart confirms the committee's composition, which includes female workers, female office staff, and employees' spouses. Appointment letters detailing the responsibilities of each committee member were also available for review. Based on interviews with committee members and a review of meeting minutes, the primary role of the Gender Committees is to raise awareness among members on various social and health-related issues. These include topics such as sexual harassment, domestic and other forms of abuse, children's health and immunization, crèche hygiene, women's health and reproductive rights, assessments for new mothers, and maternity benefits. Additionally, management has supported women's empowerment by allowing them to participate in night market activities to earn additional income. An interview with the Chairperson of the Gender Committee at the CU confirmed	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			that no cases of sexual harassment or violence have been reported. Committee members and workers interviewed demonstrated a clear understanding of the committee's purpose and functions. Gender Committee meetings are generally held once a year. Bukit Mas POM, Sungai Segama Estate, and Bukit Mas Estate conducted their meeting on a centralized basis on 05/12/2025. For Sungai Kawa Estate, the latest meeting was held on 09/02/2026. The organizational chart was available and updated for the current year, including the appointment of genders' representatives. Among the programmes conducted were *Peningkatan Mata Pencarian Wanita dalam Komuniti Gender 2026,* health awareness initiatives, including Family Planning (22/08/2025), Breast Self-Examination (21/08/2025), BMI and Blood Pressure Screening (11–12/08/2025), and a Health Talk for New Mothers (20/08/2025). Gender-related activities such as aerobics and *sukaneka* were organized on 27/06/2025. In addition, a *Bazar Ramadhan* is organized annually, and a monthly bazaar is also held after salary payment.	

6.1.6	There is evidence of equal pay for the same work scope		HSPHB has defined wages for each job scopes which is reviewed annually as per “Increase of Daily Rated and Piece Rated Payments to Meet Minimum Wage Requirements with effect from 1st February 2025.” This remains applicable as long as there are no further revisions to the minimum wage enforced by the Malaysian Government. For estate’s work, wages are typical on piece rate basis for harvesting (paid by tonne of FFB and rate varies depending on year of planting), FFB loaders (paid by tonne), spraying and slashing (paid by hectare/manday), manuring (paid by hectare/manday), pest census and control (paid by hectare/manday), frond stacking (paid by frond/manday), circle raking (paid by hectare/manday) and so on. A review of Harvesting Rates and Incentives for the period of January 2026 to March 2026 was conducted and approved by the Chief Executive Group Plantation on 22/12/2025, with the rates reviewed every three months. For monthly paid or daily rated workers, the minimum wage is RM1700 per month or RM65.38/day as per Minimum Wage Order 2025. Wages for different workers may be higher depending on experience and years of service, position, and technical nature of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the job scope. Comparisons were made between sampled employment contracts and payslips of local and Indonesian workers, as well as male and female workers at Bukit Mas POM. Interviews conducted with the workers confirmed that all workers receive equal pay for equal work regardless of gender or nationality.	
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.		Pay and conditions are documented and made available during the audit. These are included in the workers' payslips and employment contracts. Each employment contract contains applicable labour laws such as rate of pay, hours of work per day, weekly rest day, overtime pay, rate for working on rest day/public holiday, gazetted public holidays, maternity leave, medical leave, mutual termination notice, duration of notice, etc. The employment contracts were prepared in Malay, which is a language generally understood by the local and foreign workers from Indonesian and/or Philippines. Pay slips	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			were sighted and are provided to workers on a monthly basis as confirmed during interview with workers and management. The pay slips shows breakdown for all work done such as allowances/incentives received, deductions, number of days worked, any overtime hours performed. It was also verified that workers are being paid in accordance with the requirements stipulated under the Minimum Wages Order 2024 and the Sabah Labour Ordinance (Amendment) Act 2025. The pay slips are prepared in English. The pay slip contains the following information: employee name, employee number, month of pay, work description, (normal work, overtime pay, piece-rate work, public holiday pays, company contributions such as SOCSO, EIS, EPF (for Malaysians) and both statutory and non-statutory deductions such as passport/electricity, total income for the month, total deductions and net pay. This was verified through a review of sampled payslips for three consecutive months, namely November and December 2025, and January 2026.	

6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members		The employment contracts signed between the management and their employees contain payment terms and provisions covering place of work, commencement date, types of salary (daily-rated/piece-rated), wages, overtime pay, work on rest day, designated public holidays, paid medical leave, paid maternity leave, payment of Employment Provident Fund (EPF) for local workers, SOCSO and Employment Insurance Scheme (EIS) benefits, retirement age, repatriation cost, reasons for termination by either party, mutual termination clause and notice period. The employment contracts were prepared in Bahasa Malaysia which is a language generally understood by the local and foreign workers from Indonesian and/or Philippines. Acknowledged the issuance of an addendum to the existing employment contract to ensure alignment with the Sabah Labour Ordinance (Amendment) Act 2025, which came into force on 1st May 2025. Conditions of pay such as the agreed working hours, overtime pay, work on rest day pay are also contained in the employment contracts. Sample employment contracts at all audited estates verified to be valid and current, duly signed and witnessed	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and confirmed to contain all terms and conditions according to legal requirement. Payslips issued to workers provide accurate information on compensation for all work performed. Interviews conducted with workers revealed no issues regarding payments or employment conditions that would indicate non-compliance with the terms of their employment contracts. It was also verified that maternity leave of 98 days was granted and paid accordingly to all entitled female workers.	
6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements		The CU has demonstrated compliance to Sabah Labour Ordinance (Amendment) Act 2025. There is evidence of regular working hours with average of 6 days in a week and reduction of working hours to 45 hours per week. Stipulated in Clause 10 of their employment contracts was agreed working hours. Overtime hours and rate payable within the legal confines by the Sabah Labour Ordinance (Amendment) Act 2025 and this were evident through sample payslips. Workers with medical certificates are given a paid medical	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			leave and entitled to annual leave. Female employees are provided with 98 days of paid maternity leave. Sampled payslips of the female workers confirmed that 98 days of maternity leave were granted and that minimum wages were paid throughout the maternity leave period. The Amendment further introduces a provision for seven days of paternity leave. Compliance with this requirement was also verified through the husband's payslip, which showed payment for seven days of paternity leave accordingly. Overall, these findings indicate compliance with the latest Sabah Labour Ordinance (Amendment) Act 2025 during the audit. Verification was conducted through a review of employment contracts, payslips, check-roll records, and interviews with workers. There is no evidence of termination, and so compliance with reasons for dismissal and period of notice could not be verified during this audit. Salary deductions were only made for statutory deductions such as SOCSO, EPF and EIS. Non statutory deductions are made for new passports and passports for dependents renewal and water/electricity. Such non statutory deductions were upon receipt	

			of written permits from the labour office. The non-conformance regarding overtime compensation for the creche worker at Kawa Estate has been addressed by the management. The estate has taken corrective action by allocating two creche *ayah* and implementing a two-shift working system to ensure that working hours comply with the Sabah Labour Ordinance (SLO) Section 104(6). The management has also reviewed the payroll records and ensured that overtime work, if any, is compensated accordingly. Improved monitoring of working hours and payroll verification has been implemented to ensure compliance with the legal requirements. Verification conducted during the audit confirmed that the corrective actions have been effectively implemented and no recurrence of the same issue was observed. Therefore, previous year major non-conformance (NEA 02 2025) was satisfactorily closed.	
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or		The CU provides adequate housing and facilities to its employees in accordance with the **Workers' Minimum Standard of Housing and Amenities Act 1990**. Housing is provided rent-free, with each	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	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		house containing 2 to 3 rooms and accommodating 2 to 5 workers. Foreign workers are provided accommodation as stipulated in their employment contracts, while local workers are also offered housing. Treated clean water from the estates' own water processing facilities is provided free of charge, with regular water analyses conducted to ensure safe consumption. Electricity is available 24 hours a day, and the bills are shared among occupants and deducted from wages, with a maximum of RM10 per house. Interviews with workers confirmed that the housing provided by management is considered comfortable enough for them to have a good rest. Any reported damage or maintenance issues are addressed promptly by the management. Facilities and amenities provided include a creche, HUMANA, football fields, badminton/takraw/volleyball courts, children's playgrounds, places of worship, sundry shops, and an activity hall. Sundry shops are available within the housing areas, and monthly *tamu* and seasonal mini bazaars, such as during Ramadan, provide workers access to food and daily necessities. Free medical treatment is available to all workers and their dependents through shared clinic facilities located at Sungai Segama Estate.	☐ Not Applicable (justification required)

			The upkeep and sanitation of all estate linesites visited were observed to be well maintained. Evidence of regular inspections was sighted, including weekly housing inspections conducted by staff, verified by HA and monthly checks by the VMO, which include reviewing clinic outpatient records. Recommendations made by the VMO are addressed accordingly by the management. In addition, building inspections are conducted monthly by top management to verify the actual condition of housing on the ground.	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		The CU was able to demonstrate that efforts have been taken to improve workers' access to adequate, sufficient, and affordable food. Grocery shops are located within the workers' housing areas, allowing workers to have a continuous supply of food and other daily necessities. These shops are required to submit their updated price list to the management on a monthly basis and display the price list for all items sold, with separate pricing for cash and credit purchases clearly indicated for monitoring purposes. During the audit, visits were made to Kedai Supplies located within the housing	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			complexes. Items observed in the stores were adequate, clearly labelled, and within their expiry dates. Interviews with workers indicated that the items sold were sufficient, and workers are allowed to place orders with the shop owner if certain items are not available. Workers also stated that the prices at these shops are considered reasonable, particularly given the remote location relative to the nearest town. Meanwhile, at Sungai Kawa Estate, a sundry shop is available and accessible to all neighbouring villages. Interviews with workers at Kawa Estate revealed that they also have the option to purchase groceries from a nearby town, as the estate is conveniently located near to town.	
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		All sampled workers receive at least the minimum wages as stipulated in the **Minimum Wages Order 2025**, based on their respective number of working days. The CU has also calculated the total prevailing wages, including both monetary and in-kind benefits provided to workers. These calculations cover housing, electricity, water, transport to work, sports and recreation facilities, education, childcare, and healthcare.	☒ 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		The CU employs permanent full-time workers. All foreign workers are engaged as full-time employees, with a contractual duration specified in their employment contracts. The contract period may be mutually extended, subject to the renewal of the annual work permit issued by the Malaysian Immigration Department. There were no casual, temporary, or daily labourers employed by the CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		A published statement recognizing freedom of association is available. It is contained in Policy on Freedom of Association and Right to Collective Bargaining dated 1st March 2019 signed by Chief Executive – Group Plantation. Stated in the policy, HSPHB shall recognize and respects the rights of employees to join trade unions of their	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			choice and to bargain collectively subject to the provision of relevant national legislation. This document is prepared in both Malay and English. The policy is posted throughout the CU's notice boards and information wall. Interviews with workers stated that they are aware of their workers' representatives.	
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request		There are no trade unions at the CU. However, the workers' welfare and social committees are represented by Joint Consultative Committee (JCC) Internal which has been established in every unit. The committee comprise management and worker's representatives that was elected among workers themselves. The platform serves as a two-way communication channel between management and workers. The meeting was carried out minimum once a year. Bukit Mas POM, Sungai Segama Estate and Bukit Mas Estate conducted their Joint Consultative Committee (JCC) meeting on a centralized basis on 04/12/2025. Meanwhile, at Sungai Kawa Estate, the JCC meeting was held on 05/01/2026. Meeting minutes were sighted during the audit, where the issues discussed were mainly related to workers' welfare	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and housing matters. As confirmed during interviews with workers' representatives, the meeting minutes are made readily available to employees upon request. Any concerns raised during the meeting were addressed accordingly by the management.	
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		It was verified that workers freely appointed their representatives during the morning muster. This was confirmed through interviews and supported by individual appointment letters. The representatives consist of leaders from different ethnic groups, religions, and genders. Evidence of JCC representatives' election was sighted at Sungai Kawa Estate on 26/01/2026 and at Bukit Mas POM on 02/01/2026. During the election process, several names of workers whom the workers considered suitable to represent their interests were proposed. Other workers then independently elected their preferred representatives based on their own judgement. The votes were counted and confirmed with the assistance of management, and appointment letters were subsequently issued to the selected representatives.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The JCC organizational chart was also sighted and updated accordingly.	
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		The CU subscribes to the Child Labour Policy dated 2 January 2017 and the Sustainable Agriculture Policy updated on 15 August 2023, both signed by the Chief Executive – Group Plantation. The policies state that the organisation will not tolerate the use of child or forced labour, nor the exploitation of children in any of its operations and facilities. The SOP also outlines the remediation actions to be taken should a child be found working. These include conducting awareness training for employees and contractors, encouraging children to attend school, advising and warning parents verbally not to allow children to assist them in work, and ensuring that the child is sent home or to an appropriate child-care facility. Implementation of the policy is also incorporated into service contracts and supplier agreements, whereby contractors and suppliers are required to commit to not employing anyone below 18 years old. The policy was prominently displayed at the main notice board and explained to workers during morning	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			muster briefings on 02/02/2026 at Bukit Mas POM, 26/01/2026 at Bukit Mas Estate, 13/02/2026 at Sungai Segama Estate and 10/11/2025 at Sungai Kawa Estate.	
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		The minimum hiring age of 18 is clearly specified in the *SOP for Recruitment, Selection, Hiring, Termination, Retirement & Promotion of Workers (Local & Foreign)*, revised on 8 May 2024. Interviews with stakeholders and a review of the Employee Master List confirmed that all workers employed at the CU are above the age of 18. Additionally, site visits found no evidence of underage workers performing any tasks. A documented age verification procedure is also in place to ensure compliance with this policy.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		Based on document reviews, interviews, and on-site observations, there is no evidence that individuals below the age of 18 are employed at the Estates or the Mill. This was confirmed through verification of the master lists from each operating unit, which include workers' personal details and dates of birth. Interviews with employees and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			staff, along with observations during field visits, further confirmed that all workers are above the age of 18.	
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		No Child Labour Policy dated 2nd January 2017 and supported with Sustainable Agriculture Policy updated in 15th August 2023 signed by Chief Executive – Group Plantation has been established and implemented where the company shall not use any child labour. The policy was displayed at the notice board and communicated to workers through morning briefings. All contractors were also made known of the policy. Verified, the contractors have signed on the contract agreement, under addendum agreement clause (3), the contractor shall ensure no child underage of 18 are employed. Briefing of the policy was also conducted during Group Level External Stakeholders Meeting. Interview with contractor confirmed that no child labour was employed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.5: Policies and procedures in place to protect workers' rights.				

6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		The CU subscribes to Company's Policy of "Sexual Harassment, Violence and Abuse Policy" dated 20 November 2017 and "Flow Chart – Reporting Sexual Harassment (Worker)" at the office notice board. This document contains guarantees of protection against acts of sexual harassment and violence, definitions and complaints procedures. The company also has a documented SOP for making complaints regarding sexual harassment and violence and abuse. The document is entitled Guidelines/Procedure in Lodging Complaints – Sexual Harassment, Violence and Abuse. The policy and procedure have been communicated and made available throughout the CU. Sighted evidence of briefing on 24/02/2026 at Bukit Mas POM, 02/01/2026 at Bukit Mas Estate, 21/02/2026 at Sungai Segama Estate and 09/02/2026 at Sungai Kawa Estate. From meeting minutes and interviews with women committee representatives and female workers, it was confirmed that the Policy of Sexual Harassment, Violence & Abuse Policy was communicated to them as well as the grievance mechanism to report such cases. They confirm their understanding of policy and procedure.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Interview with them revealed that they have not experienced any sexual harassment or abuse and not aware of any such cases.	
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		The CU has implemented a policy titled Policy on Reproductive Rights, dated 2nd September 2015, which is readily available at the site. This policy is designed to promote the health and well-being of nursing mothers and newborns, reduce the incidence of sexually transmitted infections—including HIV—and address other reproductive health concerns. It also affirms employees' rights to make informed and voluntary decisions about family planning and reproduction, free from discrimination, coercion, or violence. Interviews with female workers confirmed their understanding and awareness of their reproductive rights as outlined in the policy. The policy and its related procedures have been communicated to all levels of the workforce through various platforms, including Morning Muster sessions, Joint Consultative Committee (JCC) meetings, and Gender Committee meetings.	☒ 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		The CU has maintained records of pregnancy and childbirth for all workers and their dependents. At Sungai Segama Estate, latest delivery recorded in 2026, dated 13/02/2026 (Worker ID: 88469). All relevant medical documents issued by the Medical Assistant, stating “Unfit to Work,” were sighted. These documents were submitted to management with instructions for the immediate transfer of pregnant workers to lighter duties. At Bukit Mas Estate, the latest delivery recorded was on 06/11/2025 (Worker ID: A0164), at Bukit Mas POM on 04/10/2025 (Worker ID: 72929), and at Sungai Kawa Estate on 02/06/2025 (Worker ID: A7402). During the assessment, it was noted that requests from workers mainly included assistance with transportation to external clinics. Although the assessment also considered the need for designated rooms for breastfeeding or milk storage, no such requests were made, as new mothers are able to return to their homes or the crèche to breastfeed or store expressed milk. Most mothers were also aware of the importance of baby immunization and their rights to breastfeed their babies.	☒ 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.		A grievance mechanism which respects anonymity and protects complainants has been established accordingly as follows: • Safe and Standard Operating Procedure for Sexual Harassment, HSPSB/SSOP/20-19 dated 31/01/2019. • Stakeholder Consultation Procedure – Group Level & Estate/Mill Level, HSPHB/AGRO/001, dated 30/11/2018. • Grievance Procedure (Internal & External) dated 18/07/2020. • Request for Information Procedure, HSPSB P1 1120 (c) with revision dated 01/01/2020. • Procedure Whistleblower dated 07/12/2016. The mechanisms were implemented and communicated throughout all level of workforce via Morning Muster, JCC Meeting and Gender Committee. Verified a specific complaint logbook for sexual harassment is available and kept confidential.	☒ 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		Based on documentation review, interviews conducted with workers of various work scope both at the estate and mill, and observations made, there is no evidence that workers are in a forced employment. Details as follows: Retention of documents: All foreign workers interviewed confirmed that they keep their own passports. This is an implementation of the commitment in No Forced or Bonded Labour of the HSPHB Sustainable Agriculture Policy, which states that the Company commits to not withhold workers' passports, identification cards or other travel documents. Verified during interview, workers kept their own passport with them at home except during work permit renewal process during which worker's passports are kept by the company up to 3 months as the passports need to be sent to immigration department for work permit approval. During this time, a copy of passport will be provided to workers. Charging for recruitment fee: Workers do not pay any recruitment fee as there is no recruitment agent involved. Workers employed are from those who came by walk-in basis. Foreign workers interviewed also confirmed that they did not pay any recruitment fee.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Contract substitution: There is no evidence of contract substitution based on interviews conducted with the workers. They were aware of what their jobs would be before joining the company. Involuntary overtime: Based on interviews conducted, there is no evidence of involuntary overtime. Lack of freedom of workers to resign: There is no evidence observed of workers being prohibited from resigning. Should a worker wishes to terminate their employment before their contract expires, they need to submit a letter of resignation and serve the notice period stipulated in their contract agreement. Penalty to workers for termination of employment: Clause 6 of the employment contracts provide for mutual termination. The employment contract does not mention any penalty payment. Also stated in SOP for Recruitment, Selection, Hiring, Termination, Retirement & Promotion of Workers (Local & Foreign), termination of Services is available in clause D of the procedure where termination by employer can only be done under certain circumstances such as failure in annual medical examination, committed criminal offenses and absent more that	

			3 days without approval. This were also confirmed with workers that no penalty will be imposed for premature termination of the employment contract. Debt bondage: Based on interviews with workers, there is no evidence of any form of debt bondage. Withholding of wages: Based on interviews, review of the employment contracts and workers' pay slips, there is no evidence of any wages being withheld from the workers.	
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		the CU has established a dedicated policy for the employment of foreign workers, outlined in the *Labour Policy for Foreign Workers* dated 15 April 2019. The policy ensures that all employees are treated fairly during recruitment and employment, with equal terms and conditions of work, provision of decent living accommodations, and a strict prohibition on contract substitution. It also mandates a post-arrival orientation program lasting three months to support foreign workers in adapting to their new environment. The CU has implemented a specific procedure titled *Sourcing Process for Foreign Workers*, which serves as a flowchart guiding the recruitment and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			employment process for foreign workers. This procedure is actively followed in all relevant cases. Observations and interviews with foreign workers confirmed that there is no evidence of contract substitution or discriminatory practices. Foreign workers also confirmed receiving a post-arrival briefing, which covers key topics such as the contents of their employment contracts, safety guidelines, and employee benefits. The CU, no recruitment agencies have been appointed. Instead, all foreign workers are hired directly through a walk-in basis, in accordance with the *SOP of Recruitment – Foreign Worker (Walk-in)*.	

Criterion 6.7: Appropriate health and safety measures are in place.				
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		The respective Mill and Estate managers has been appointed as person responsible cum Chairman of Safety and Health Committee as per appointment letter signed by the General Manager Plantation Advisory OHS coordinator also been appointed to each operating units. Among the agenda discussed are safety programmes, accident cases, workplace inspection result and others safety matters.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		Procedures for accidents and emergencies have been established. There is formation of ERP Team & ERP for all the identified incidences. Besides that, the procedures have been summarized in a chart flow form and displayed for information of all employees in the estate. They include emergencies relating to earthquake, fire, chemical spillage, flood, animal attack/poison, COVID 19 and accident at workplace. During site inspection at estates, it was sighted Emergency Response Plan was available at Chemical Store, Workshop, Office, Workers Housing, etc. During interviews with workers, it was noted that all workers understand ERP. Fire drill training was conducted to all estates to create awareness and ERP to all workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			All estates and POM have their own first aider and be trained by competency consultant from Persatuan Bulan Sabit Merah Malaysia (Daerah Sandakan). Total first aider in the Kawa Estate is 1 person, in Sg Segama Estate is 9 persons, in Bukit Mas Estate is 16 person and in POM is 4 persons. The certificate of competency first aided is valid for 3 years. Based on records verification, the certificate is still valid and available. First aid training was conducted annually, and records training was sighted and reviewed. Master list of first aid box of all estate and POM which is available at the office was checked and verified. Observed that, first aid box is well provided for all the field mandores whose involved in harvesting, manuring, spraying works, etc. The content of the first box which is held by harvesting, manuring and spraying mandore was verified. The contents such as bandage, gauze, triangular bandage, cotton wool, plaster, handy plaster, flavin lotion, antiseptic cream, surgical gloves and scissors were well equipped. The stock of first aid boxes is regularly checked and refilled, when necessary, by an estate Hospital Assistant. Telephone numbers and names of the members of	

			the Emergency Response Team (ERT) were communicated to all employees and displayed at notice boards. Telephone numbers of the PIC, Police Station, Fire Brigade, and Government Clinic were also included. Accident statistics were being maintained in a satisfactory manner and periodically reviewed. Accident/injury records were recorded using Lost Time Accident (LTA) metrics.	
6.7.3 (C)	Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		All training and briefing on the operations were provided for workers to educate them on safe working practices to ensure applicable precautions are adhered to. During site visit at all estates and mill all PPE has been provided free of charge and was sighted all workers wearing appropriate PPE such as: ▪ harvester: gloves, google, wellington boots & safety helmet ▪ sprayer: nitrile gloves, google, wellington boots, safety helmet, and apron ▪ Mill operator – Safety boots, earmuff, safety vest, helmet, cotton glove ▪ Water treatment Plant Operator - Safety boots, earmuff, safety vest, helmet, cotton glove, dust mask. Staff and workers such as the storekeepers, harvesters and sprayers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			were continuously trained, and random interviews conducted showed that they had understood the hazards involved and the usage and handling of chemicals in a safe manner. Appropriate PPEs were given to employees of the estates and mill visited. Sanitation facilities for those applying pesticides was available near to chemical store area, after completed spraying activities, the workers will change out of PPE, wash and put on their personal clothing at the area. Meanwhile, during site inspection estate and mill workshop, most of the moving part and rotating machinery were installed with machine guarding and properly covered. Noted also the set of oxygen and acetylene cylinders in the workshop available with “flash back arrestors”.	
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection		Medical care and accident insurance is provided to all employees, both Local and Foreign workers under Employees’ Social Security Act 1969 (Act 4). Sighted latest payment made to SOCSO on Form 8A for foreign and local workers at the POM and estates was available for reviewed for November, December 2025 and January 2026.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			▪ Kawa Estate: employer Code #F9300006322Z ▪ Sg Segama: employer code #F9700004218F ▪ Bukit Mas Estate: employed code F#9700004216V ▪ Bukit Mas POM: employer code #F97000004309W Sighted number of claim for each estate as per below: KE – 2 claim made for 2025 BME – 1 claim made for 2025 SSE & BPOM – No claim made in 2025	
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		Records of all accidents are kept. Accident incidences are reviewed during the safety meetings. Records on Lost Time Accident (LTA) metrics was maintained. Accident records are found to be updated. JKKP 8 form were submitted to DOE through MyKKP systems. Sighted the samples of accident statistic FY 2025 as reported to DOSH through MyKKP	☒ 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.		The CU continued to implement Integrated Pest Management (IPM) in 3 estates and continued to manage pests, disease, weeds and invasive introduced species using appropriate IPM techniques guided by the HSPHB Oil Palm Agriculture Policy (OPAP), - Chapter 10 - Pest and Diseases Management updated on 16/12/2023. The IPM program among others includes pest and diseases management of rats, bagworms, nettle caterpillars, rhinoceros beetles and ganoderma. The IPM technique includes the management of: • The main pests in the estates which are rats by calendar baiting at 2 campaigns per year. Rat baiting campaigns are immediately made when the damage of crop by rats is above threshold level 2%. Baiting would continue until bait acceptance fell below 20%. The procedure referred was in the HSPHB Oil Palm Agriculture Policy (OPAP)Chapter 10 - Pest and Diseases Management updated on 16/12/2023. Currently chemical treatment is only applied for rats.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Rhinoceros beetles are by using pheromone traps. • Other pests such as bagworms and nettle caterpillars which are occasionally encountered are by using beneficial plants mainly *Tunera subulata, Cassia cobanensis and Antigonon leptopus* which will also help to minimize the use of pesticides. All the estates carried out the census of pests and diseases on a monthly basis and the Pests and Diseases Report (Early Warning System) indicates the result of the census. During the audit, it was observed a number of beneficial plants had been planted in polybags, ready for planting in the Nursery. Records showed that beneficial plants were continuously planted in the estates visited with maps indicating areas planted. Training on IPM and safe working practices in pesticide application has conducted annually,	
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		Plan to prevent and monitor the spread of species referenced in the Global Invasive Species Database and CABI.org (if any). This is not practiced in the visited estate. None of the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.	☐ Not Applicable (justification required)
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]		The manual for pest control is stipulated in OPAP 10 titled Pests and Diseases Management. Fire is not used in any circumstances. The Zero Burning Policy is clearly stated on the Sustainable Agriculture Policy dated 15 August 2019. There was no evidence to show that fire had been used for pest. This was confirmed during the interviews with workers and staff. Furthermore, there had been no serious pest attack that warrant the use of fire to control.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.		The CU continued to use agrochemicals based on HSPHB Oil Palm Agriculture Policy (OPAP) Chapter 10 - Pest and Diseases Management and Safe & Standard Operating Procedure / Accounting/Administrative Procedure (AAP) manual where written justifications of all pesticides used had been provided for various fields operations. The Manual has included a chemical register list which indicates the use of selective products that are	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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<td>specific to the targeted pest, weed or disease and the correct dosage of agrochemicals to be used. All chemicals usage were based on the “need to do basis" to enhance field operations. It was found that no Class I chemicals had been used. The procedures also covered the use of PPE when handling these chemicals.
The estates have maintained chemical registers, which are updated periodically. The chemicals used in the estates include, but are not limited to, the following:
<table>
<tr><th></th><th>Chemical Name</th><th>Class</th></tr>
<tr><td>1</td><td>Glyphosate Isopropylamine</td><td>III</td></tr>
<tr><td>2</td><td>Methamidophos</td><td>IA</td></tr>
<tr><td>3</td><td>Glufosinate Ammonium</td><td>III</td></tr>
<tr><td>4</td><td>Triclopyr Butoxy</td><td>III</td></tr>
<tr><td>5</td><td>Metsulfuron Methyl 20%</td><td>III</td></tr>
<tr><td>6</td><td>Cypermethrin</td><td>III</td></tr>
<tr><td>7</td><td>Triclopyr Butoxy Ester</td><td>III</td></tr>
<tr><td>8</td><td>2,4-D Amine</td><td>II</td></tr>
<tr><td>9</td><td>Brodifacoum</td><td>IV</td></tr>
<tr><td>10</td><td>Carbofuran</td><td>II</td></tr>
</table>
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<td></td>
</tr>
<tr>
<td>7.2.2 (C)</td>
<td>Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients</td>
<td></td>
<td>All estates in the CU continued to maintain records to show the types of pesticides used with active ingredients and their LD50 and where these</td>
<td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity</td>
</tr>
</table>

	applied per ha and number of applications) are provided.		pesticides had been used, the total quantity, number of applications and active ingredients(ai) applied per ha. • Pesticides are used only when justified and areas used are recorded in bin cards, program sheets, chemical register, field-cost books and in progress reports. Records of pesticides used were available and verified. • All pesticides used were those officially registered under the Pesticide Act 1974. The CU had used only class II, class III & class IV pesticides. • No illegal agrochemicals (stated by local and international laws) in particular no paraquat were used in their estates. • The 3 estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were available for verification. Variation of chemical usage is attributed to sizes of immature areas, rainfall pattern and the regeneration growth of weeds in different type of soil series. Explanatory notes for the usage variation were provided in the assessment. Records of pesticides used were available for verification.	☐ 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.		All estates continued to minimise the usage of agrochemicals by implementing IPM plan. Blanket spraying was not practised by this CU and soft grasses and Nephrolepis are maintained in the field. It had also been the practice that insecticides are used only after a threshold level has been exceeded as per the HSPHB Oil Palm Agriculture Policy (OPAP)- Chapter 10 - Pests and Diseases Management. Weeds, Circle and Paths are sprayed only when necessary and as per program. As part of the IPM plans, management of all estates had established nectariferous beneficial plants (*Cassia cobanensis, Antigonan leptopus and Turnera sublata)* nurseries for continuous planting in order to attract natural predators and thus to reduce use of insecticides. During the visit it was observed that a number of beneficial plants had been planted and had plants ready for planting in the nursery. As part of the IPM plans, the quantity of pesticides required for various field conditions are documented and justified in HSPHB Oil Palm Agriculture Policy (OPAP) – Chapter 10 - Pests and Diseases Management. In the implementation of the IPM plans, the following practices are adopted by all estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			a) Established growth of beneficial plants (*Cassia cobanensis, Antigonan leptopus and Tunera subulata)* to attract natural predators and reduce the use of pesticides. During the site visit the auditor observed notable quantity of beneficial plants been planted. b) Pheromone traps to trap Rhinoceros Beetles were sighted in all replants and immature in all estates.	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		There was no evidence of prophylactic use of pesticides except in immature and young fields, where prophylactic spraying using diluted cypermethrin are still practised for the Pest and Diseases management such as control of Rhinoceros Beetle justified in HSPHB Oil Palm Agriculture Policy (OPAP) Chapter 10 - Pests and Diseases Management for estates operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due		All estates in the CU continued to use only pesticides which are officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A) and in accordance with USECHH Regulations 2000. • The review of the chemical register concluded that all pesticides used were of class III & class IV. The use	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	diligence refers to: a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.		of paraquat had been prohibited in all HSPHB estates. • There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that were listed by the Stockholm or Rotterdam Conventions had been used. Records, verified, of pesticides issued/used revealed no Class 1A or 1B had been used. This was also confirmed with workers and staff	
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.		All estates ensured that pesticides were handled and applied by trained personnel in accordance with SDS, CHRA, and the HSPHB OPAP manual. All workers such as storekeepers, sprayers, and those handling fertilizers and rat baits received training, including refresher courses, on chemical hazards and safe usage. Sighted latest chemical handling was conducted. SDS were made available at all relevant sites, and workers were informed of the trade and generic names of the chemicals. Interviews confirmed their understanding of safe handling 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.		Bukit Mas CU, all pesticides were stored in accordance with the legal requirement, in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations as well as recommendation by manufacturer as per applicable MSDS. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorised personnel i.e. storekeeper. The stores in the estates were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. The fertilizers were well stacked. The stores are equipped with showers, wash area and a PPE storage area. Adequate Safety Signage have been placed at both internal and external of the building. A proper premixing area with eye wash facilities and bathing area is available at the estates. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities were continually implemented for empty pesticide containers. The activities were carried	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			out at a concrete pond of 3 levels. Empty pesticide containers observed were punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. All information regarding the chemicals and its usage, hazards, trade and generic names were available in both English & in most cases, Bahasa Malaysia and understood by workers. The SDS for concerned pesticides used, were available in both English and in most cases, Bahasa Malaysia. Relevant information of the agrochemical used by estate workers, largely via morning muster and the use of Safety Pictorial poster, were conveyed and understood by all workers interviewed during the spraying activities and fertilizer application. It was also verified in the training records that training in chemical handling especially to the sprayers, had been conducted with the aim of disseminating the correct information and ensuring understanding regarding the usage and hazards of the agrochemicals.	

7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		On all 3 Estates empty pesticide containers were triple rinsed, punctured and stored in the scheduled waste stores before being disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. Inventory and consignment documents verified for confirmation of proper management and disposal. Records showed that the empty pesticide containers were disposed of by a DOE licensed contractor named Lagenda Bumimas Sdn. Bhd. The containers were disposed as SW409	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		Aerial spraying of pesticides is not a practice in Bukit Mas CU. There was no evidence to show that such a method being used in all estates. This was also supported through interviews with executives, field staffs and workers. No such activities being witnessed during the site/field visit.	☒ 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.		<u>Kawa Estate</u> 1.Medical surveillance was conducted on 12 monthly basis as recommendation in the CHRA report by Chong Clinic. Reviewed the latest surveillance conducted on 03/01/2026. 31 workers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			were sent for surveillance and found fit to work. Sample workers taken are Nor Binti Suni, Rosnah Binti Yunus, Ria binti Mudin and Siti Hapasa Binti Longi and found fit to work. <u>Bukit Mas Estate</u> 1.Medical surveillance was conducted on 12 monthly basis as recommendation in the CHRA report by Chong Clinic. Reviewed the latest surveillance conducted on 21/2/2025. 22 workers were sent for surveillance and found fit to work. Sample workers taken are Ati Binti Juma, Sennawia, Irwanda, Intan Hendry and Nia Binti Hadisin and found fit to work. For year 2026 schedule on 6/3/2026. <u>Sungai Segama Estate</u> 1.Medical surveillance was conducted on 12 monthly basis as recommendation in the CHRA report by Chong Clinic. Reviewed the latest surveillance conducted on 31/1/2025. 14 workers were sent for surveillance and found fit to work. Sample workers taken are Rismawati, Chintia Iju, Nuraini, Rosna and Nanna and found fit to work.	☐ Not Applicable (justification required)

			For year 2026 schedule on 6/3/2026.	
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.		On all 3 Estates there was no evidence to show that work with pesticides had been offered to persons under the age of 18, pregnant or breastfeeding women or other people who had medical restrictions, at time of visit. Spraying activity was observed in all estates and interview conducted it was verified that there were no persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions carrying spraying.	☒ 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.		The CU has established the EIA-management action plan and continuous improvement plan- *List of Waste generated and management plan Plan* updated on 16/02/2026. The purpose of the Plan is to avoid / reduce pollution emerged as results of the estate and mill activities. The procedures and guideline were used to guide the waste disposal activities and to reduce pollution on the routine operation. The waste management as identified and managed by the CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		The waste management and disposal plan to avoid or reduce pollution had been documented and implemented as discussed in Indicator 5.1.3 above. Procedures and guideline were used to guide the waste disposal activities and to reduce pollution on the routine operation. Mill wastes had been disposed as Crop residue/biomass i.e. fiber and shell were used as fuel in the boiler. The monitoring of water and effluent discharge, a monthly and quarterly report for final discharge were submitted to DOE in a timely manner, as required by the written approval.	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Scheduled waste management, a procedure *"Handling of Scheduled Waste"* established. The wastes were disposed through DOE's licensed contractor *Kawa Estate* It was found that scheduled waste generated at the estate stored not more than 180 days. Last disposal was made on 04/10/2025 and all the disposal was made by DOE licensed contractor named Lagenda Bumimas Sdn. Bhd. for items SW 305, SW 102, SW410, and SW409. Inventory of waste generated has been reported to DOE by monthly basis. However the reporting are not used Eswiss to DOE.Hence Minor NCR raised.	
7.3.3	The unit of certification does not use open fire for waste disposal.		During site visit at all estate and POM, there was no evidence of open fire has been used for waste disposal. All domestic wastes (household and food waste only) at Bukit Mas Group of Estates CU has been disposed via landfill block 2916 (Kawa Estate), Sg Segama & Bukit Mas Estate (95C2).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				

7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		The CU practised the maintenance of long-term soil fertility by annual application of fertilizers based on periodic tissue/leaf sampling and soil analysis, biomass retention (pruned fronds left to decompose in the fields) and some EFB application, water management and by maintaining soft weeds within interlines. Maintaining soil fertility was guided by its HSPHB's OPAP manual in a few chapters: ▪ OPAP Chapter 5 – Establishment and Maintenance of Legume Covers ▪ OPAP Chapter 11 – Manuring ▪ OPAP Chapter 12 – EFB Application ▪ OPAP Chapter 13 – Belt Press Solid application These SOPs are implemented and monitored. The monitoring of daily implementation of SOPs by estate workers is done by the field conductors, Estate Assistant Managers and Estate Managers. Periodic visits by the agronomists serve as additional monitoring to ensure that the SOPs have been well implemented and correctly monitored by the estate management. Therein elaborating details on the nursery, immature, mature palm manuring type of fertilizers. Application of fertilizer timing and placement were also described. Other information includes sub-soil manuring, fertilizer sampling, and stacking fertilizer in estate stores. Rainfall data, yield trends, level	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			of nutrients in the palm fronds, level of nutrients in the soil, total fertilizer application for each type of organic and inorganic fertilizers are monitored on a monthly basis. There is continuity in the data obtained and utilized for analysis. Fertilizer application, which was of paramount importance for maintenance of soil fertility, was carried out based on the recommendation made by the agronomist from the Agronomy Department. The recommendation by the Agronomist were also available during the inspection and the application of fertilizers had been carried out as recommended and scheduled.	
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		Periodic foliar and soil sampling were carried out by the agronomist department and its result formed part of the basis for the fertilizers input recommendation. Periodic tissue and soil sampling were carried out to monitor changes in nutrient status. Annual foliar sampling for the nutrients N, P, K, Mg, Ca & B. Foliar samplings and Soil sampling, which is conducted together, were carried out:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.		The nutrient recycling strategy is currently implemented at all estates. This strategy includes the recycling of Empty Fruit Bunches (EFB), Bunch Ash, Bell Pressing Solid (BPS), as palm residues and the optimal use of inorganic fertilizers. . The implementation of the nutrient recycling strategy at all estates demonstrates a commitment to sustainable agriculture by reducing waste and improving soil health through the recycling of organic residues. This practice not only enhances nutrient availability for the palm trees but also contributes to reducing the dependency on inorganic fertilizers, promoting environmental sustainability.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		All estates continued to maintain records of fertiliser inputs. Records of programs and applications of fertilisers were made available to auditors. Records showed that the main fertiliser programmed apply in 2025 were Mix NK, SOA, MOP, RP, Kieserite, Borate, for mature palm and CCM55, CCM45, MIX44, for immature palm. The average application fertilizer per palm for the year around 10.50kg to 13.00kg. The estates continued to monitor their fertilizer inputs as recommended by their agronomist department. The records of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the fertiliser inputs were maintained in the Fertilizer Application Record Books and the Bin Card.	
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.		Maps identifying marginal and fragile soils, including steep terrain, are available and prepared by Agronomy Department. Latest soil maps verified dated 15/01/2025, 27/01/2025 in Kawa Estate and 13/01/2025 in Sungai Segama Estate, Bukit Mas Estate. During the field visit and the soil maps provided and reviewed by the auditors it was observed that no fragile or marginal soils were found in the CU. As per the Soil Maps, the soil series were as follows: Kawa Estate ▪ Apas Claremont Division: Apas 35.03%, Brantian 29.45%, Kinabatangan 1.56%, Table 33.89%, Tinagat 0.06%. ▪ Muul Hill Division: Brantian 23.87%, Kinabatangan 10.15%, Table 63.06%, Tinagat 2.92%. ▪ Tasek Division: Brantian 28.29%, Tinagat 6.77%, Wullersdorf 64.94%. ▪ Tiku Division: Apas 69.03%, Brantian 8.23%, Kinabatangan 0.51%, Tinagat 22.23%.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Bukit Mas Estate: Gumpal 2.82%, Kinabatangan 12.42%, Kretam 55.81%, Lungmanis 26.42%, Rumidi 0.44%, Tuaran 2.10%.

Sungai Segama Estate: Bidu-Bidu 5.29%, Kinabatangan 21.80%, Kretam 71.29%, Lungmanis 1.61%.

Latest slope map verified dated 17/01/2025 in Kawa Estate, Sungai Segama Estate, Bukit Mas Estate.

Kawa Estate

Slope	Apas %	Muul %	Tasek %	Tiku %
0-10°	73.90	97.47	75.70	76.70
11-15°	21.39	2.53	14.95	14.85
16-20°	4.51	0.00	6.60	4.78
21-25°	0.20	0.00	2.23	2.82
>25°	0.00	0.00	0.52	0.84

Sg. Segama Estate

Slope	%
0-10°	88.87
11-15°	8.71
16-20°	1.30
21-25°	0.65
>25°	0.47

<table>
<tr><td></td><td></td><td></td><td>Bukit Mas Estate
<table><tr><td>Slope</td><td>%</td></tr><tr><td>0-10°</td><td>90.43</td></tr><tr><td>11-15°</td><td>7.78</td></tr><tr><td>16-20°</td><td>1.30</td></tr><tr><td>21-25°</td><td>0.38</td></tr><tr><td>>25°</td><td>0.11</td></tr></table></td><td></td></tr>
<tr><td>7.5.2</td><td>There is no extensive replanting of oil palm on steep terrain.</td><td></td><td>There is no replanting on steep terrains on all estates in the CU. This was verified during the field visits. However, it was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines. Cover crops were planted in the replants and in some mature areas. The cover crop mucuna bracteata had been planted along some slopes by management. Large areas with neprolepis biserrata in the inter rows were sighted during the visit.</td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
<tr><td>7.5.3</td><td>There is no new planting of oil palm on steep terrain.</td><td></td><td>There was no New Planting observed in all estates in the CU. This was as per HSPHB policy “Slope and River Protection” signed by the CEO dated Jan 2015 stating the following among others. Slope of >25 degree to be excluded from any new plantation development and replanting program.</td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
</table>

			For slope <25 degree the existing crop all vegetation shall be maintained accordingly". It was also confirmed by Executives, Staff and Workers during interviews.	
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				
7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		Soil and Slope maps are taken into account in plans and operations of estates to ensure long term suitability of land for palm oil cultivation. Maps are used to identify areas that are inappropriate for planting such as slope maps to indicate steep terrain. There are no new plantings carried out in all the estates visited. The CU had a management strategy for palm oil cultivation, taking into account the soil maps and surveys identifying marginal and fragile soils, including steep terrain for the palm oil long term suitability. The soil maps were provided and reviewed by the auditors it was observed that no fragile or marginal soils were found in the CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		This is not applicable as there is no marginal and fragile soil in all estates, as supported by the soil maps of respective estates. No marginal and fragile soil areas were observed during the visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		All estates had used soil and topographic to plan their drainage and irrigation systems, roads and other infrastructure.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at all estates. Furthermore, this is not applicable as there is no peat soil in all estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to		This is not applicable as there is no peat soil in the Kawa Estate, Sg. Segama Estate and Bukit Mas Estate visited,	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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).		supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		This is not applicable as there is no peat soil in the Kawa Estate, Sg. Segama Estate and Bukit Mas Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		This is not applicable as there is no peat soil in the Kawa Estate, Sg. Segama Estate and Bukit Mas Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		This is not applicable as there is no peat soil in the Kawa Estate, Sg. Segama Estate and Bukit Mas Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted		This is not applicable as there is no peat soil in the Kawa Estate, Sg. Segama	☐ Conform ☐ Major Nonconformity

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

	PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]			
7.7.6 ©	All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)* and associated audit guidance.		This is not applicable as there is no peat soil in the Kawa Estate, Sg. Segama Estate and Bukit Mas Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version2 (2018) and associated audit guidance.		This is not applicable as there is no peat soil in the Kawa Estate, Sg. Segama Estate and Bukit Mas Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				
7.8.1 (C)	A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following: 7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		Water management plan at all the sampled mill and estates were in place and implemented as verified through records of Water Management Plan FY 2026 updated and reviewed on 20/02/2026. Generally, the plan was established to focus on minimizing waste and pollution prevention of water sources. Among the action plans are rainwater harvesting, monitoring of pipeline leakage, and establishment of buffer zones at rivers and other water bodies. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. among action taken to ensure no pollution from estate operation to waterways by conduct river water analysis using accredited laboratory.	☒ 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 rehabilitation of riparian reserves' (April 2017).		The riparian reserves have been established (i.e., surveyed, demarcated and protected). Although some palm trees were found in certain riparian reserves of these Estates such as in Kawa Estate (Block 2006, Block 9927 and Block 2920), in Sg Segama Estate (block 20H6 and 2206, 2207), Bukit Mas Estate (block 98A3, 23/2), these trees were still left undisturbed (without any further	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

<table>
<tr><td></td><td></td><td></td><td>weeding, manuring or maintenance activities).</td><td></td></tr>
<tr><td>7.8.3</td><td>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.</td><td></td><td>The monitoring of discharge quality of mill effluent been conducted by Central Laboratory. This result will be reported as “Laporan Suku Tahunan”.
Sighted proof of submission as per below:
<table>
<tr><th>Date Submision</th><th>Month 1 BOD</th><th>Month 2 BOD</th><th>Month 3 BOD</th></tr>
<tr><td>9/4/2025</td><td>3.00</td><td>4.00</td><td>5.00</td></tr>
<tr><td>9/7/2025</td><td>4.00</td><td>2.00</td><td>17.00</td></tr>
<tr><td>10/10/2025</td><td>15.00</td><td>10.00</td><td>11.00</td></tr>
<tr><td>10/1/2026</td><td>15.00</td><td>11.00</td><td>10.00</td></tr>
</table></td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
<tr><td>7.8.4</td><td>Mill water use per tonne of FFB is monitored and recorded.</td><td></td><td>Mill water consumption for financial year been well monitored and recorded as per below :
<table>
<tr><th>Financial Year</th><th>Total Water (M^3)</th><th>FFB Process (Mt)</th><th>Water Consumption</th></tr>
<tr><td>2024</td><td>314,442</td><td>236,270</td><td>1.37</td></tr>
<tr><td>2025</td><td>282,196</td><td>200,980</td><td>1.40</td></tr>
</table></td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
</table>

Criterion 7.9: **Efficiency of fossil fuel use and the use of renewal energy is optimized.**				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		The plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented. Record on energy consumption for both renewable and non-renewable sources were kept and documented. It is monitored to optimise use of renewable energy. Data is being compiled for comparison and control for future improvement. Among the plan for improving fossil fuel are: ▪ Generator-Regular servicing of the generator set for smooth running of engine and prevent excessive emission of greenhouse gas ▪ Vehicles – set up a schedule the usage of fuels and monitor it at 3 times per week basis. ▪ drivers are required to inspect their vehicle on daily basis Site visit to Bukit Mas CU, showed evident that they are compiling the data by monthly basis and document it for further action to improve on their efficiency of using the renewable and non-renewable energy. Apart from use of grid electricity, palm fibre and shells were also used to generate electricity through boiler.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions				
7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		The GHG emissions produced by the Unit of Certification (POM and its supply bases) in the period of 01/01/2025 until M31/12/2025 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 and the data was satisfactory and confirmed as per actual operation. Total tCO2eq/t product for CPO & PK was veried Detail of summary GHG calculator were reported in the Appendix 2: Greenhouse Gas (GHG) Reporting Summary below.	☒ 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).		Auditor has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at Bukit Mas 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.		The Environmental Aspect Impact Assessment and Pollution Prevention Plan was used to identify the GHG emissions. Some of the Greenhouse Gas emissions are through Land Conversation, Crop Sequestration, Fertiliser, N_2O from fertiliser, Fuel Consumption, Peat Oxidation. Plans to reduce or minimise them are in place. Bukit Mas CU also reduce GHG via Biogas plant to capture Methane gas generated from the Effluent Treatment Plant to generate biogas engine to produce electricity for mill and domestic use. Mitigation measure of leakage or spillage of chemical/oil implement as per pollution prevention plan to avoid negative impact to the environmental issues. During site inspection at skid tank, workshop, chemical store, etc area at Bukit Mas Group of Estates, sighted diesel/lubricant/hydraulic drum contain by trays and bund and oil trap been frequently cleaning as per below: Kawa Estate dated 31/1/2026. Bukit Mas and Sungai Segama Estate dated 30/1/2026 BPOM dated 23/2/2026 While specifically for mill monitoring of other significant pollutants conducted and records verified as per below: 1.January 2026 CEMS for total PM recorded average 4.34. 2.January 2026 CEMS for opacity recorded average 1.07.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.				
7.11.1 (C)	Land for new planting or replanting is not prepared by burning.		The CU fulfilled the strict Zero Burning Policy is clearly stated on the Sustainable Agriculture Policy dated 15 August 2019. There was no evidence to show that fire had been used for preparing land for replanting in the year 2025 replanting visited in Tomanggong Estate during the audit. It was also observed that all palms were felled, shredded, windrowed and left to decomposed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		The CU has established a Safe Standard Operating Procedure (SSOP) for Emergency Response Plan (ERP) fire prevention and control measures covering all areas directly managed by the unit of certification (Refer to Document No. SSOP/PTMK/2020/002). The procedure outlines preventive measures, fire detection systems, communication flow, emergency response responsibilities, and coordination with local fire authorities. Regular fire drills are conducted to ensure workers are familiar with emergency procedures and evacuation routes. Fire-fighting equipment such as extinguishers, hydrants, and water tanks are strategically located, inspected, and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			maintained in good working condition. Records of training, inspection, and maintenance are properly documented and reviewed to ensure continual preparedness and compliance with safety requirements.	
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		The certification unit engages the fire prevention and control measures with the adjacent stakeholders during stakeholders' consultation. The consultation was conducted through official letter, meeting or visit to the stakeholders' estate/office/house. Latest engagement was carried out during stakeholder consultation meeting.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

PROCEDURAL NOTE for 7.12

The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard.

The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems.

High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards.

Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs).

The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available.

Criteria 7.12:

Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.

7.12.1 (C)	Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		The audit findings have confirmed that there is no new planting (refer 7.3.1 to 7.4.2) affecting present HCV and primary forest. There were no land clearing activities made nor had damaged any forest to protect or enhance the HCV.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		The last assessment was conducted in January 2011, with several revisions made subsequently, the latest being in March 2023. The assessment was carried out by the Agronomy Department under the Sustainability Unit to identify the potential natural habitats present within the operating units of SSGOE. The report provides details of the findings from a rapid appraisal of biodiversity within the estates and addresses the relevant RSPO Principles and Criteria (P&C) related to biodiversity conservation and High Conservation Value (HCV). Therein details being provided among others relating to the following: • General biodiversity issues • Watercourses and drainage • Habitats natural and man-made • Wildlife / Ponds and reservoirs • Wetlands /watercourses • To ensure conformance to all	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

activities are within the Laws and Legislation

- To protect potential HCV areas of SSGOE from neglect, mismanagement and irresponsible activities during replanting, establishment, and operation areas:
- Overview of HCV assessment
- Description of assessment areas
- Finding and discussion
- Landscape context
- HCV criteria and application to agriculture
- HCV monitoring and measurement
- In all the estates within the SSGOE there are 9 potential HCV and Biodiversity areas with no new areas being identified. The list as presented below. There was no primary forest habitats present at any of the estates. There is also no wildlife neither reported nor observed by the employees. The estates within contain pockets of semi-natural vegetation. Other observation as recorded below:

	Location	Description
1	Bkt Kibos Sg Segama II	Bukit Kibos - nesting /roosting sites for the migra- tory pathways & also for several

				flora/ fauna	
			2	Segama River	Riparian reserve as wildlife corridor from animal movement.
			3	Water catchment	Located at BPOM and Bukit Kibos source of water supplied for estate complex
			4	Sg Sikok/Litang Besar/Tigbos	Water streams gazetted under D&D department
			5	SSGOE rocky and steep hill	Area of >25-degree vegetation left to grow.
			6	Non-Operative quarries	Vegetation left to grow. No extraction of stone
			7	Burial sites	The burial site is divided into muslim / non-muslim.
			8	Unplantable area SSGOE	Area of >25-degree vegetation left to grow.
			9	Tree planting	Areas for trees planting
			There was also biodiversity - flora and		

			fauna species or RTE species. The last review was conducted on in February 2026. There were no changes in the content of the review apart from the additional date of review on the front page of the assessment report. Similarly, Kawa Estates held respective HCV and Biodiversity Assessment dated 24 June 2011 and reviewed annually. The recent review was in February 2026. The assessment was conducted by the Agronomy Dept under the Sustainability Unit. to identify the list of natural habitats that is possible present in the operating units of SSGOE. There are 3 potential HCV and Biodiversity areas with no new areas being identified. The list is presented below. There was no primary forest habitats present at any of the estates. There is also no wildlife, neither reported nor observed by the employees. The estates contain pockets of semi-natural vegetation. Other observations as recorded below: | | Location | Description | | 1 | Sg Balung – Apas | The riparian reserve provides basic	

				Claremount	services of nature in critical situations.
			2	Sg Balung – Muul Hill	The riparian reserve provides basic services of nature in critical situations.
			3	Sg Papaya – Tasek Div	The riparian reserve provides basic services of nature in critical situations.

The audit also reviewed biodiversity aspects, including flora, fauna, and the presence of any Rare, Threatened, or Endangered (RTE) species. Findings confirmed that no new plantings have been carried out (refer to Indicators 7.3.1 to 7.4.2) that would impact existing High Conservation Value (HCV) areas or primary forests. As a result, the current HCV assessments for the estates remain valid.

The auditor verified that the designated HCV areas and the Biodiversity Assessment Reports are consistent with the RSPO Matrix Template. The reported figures were also found to be in alignment with the total HCV areas listed in the Area Statements for each estate.

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.		not applicable as there has been no new land clearing after 15 November 2018.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC		There are no High Forest Cover Landscapes within the estates in this certification unit. Hence this indicator is not applicable. This indicator is also not applicable under MYNI.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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 identified).		High Conservation Value (HCV) areas have been identified, and there have been no new plantings carried out within the estates. Appendix 3 of the report outlines the potential HCV areas and their management plans for the Sungai Segama Group of Estates. The action plans specified in the report include the following: ▪ Manuring and spraying at riparian area is prohibited ▪ Prohibition cutting down of trees in the riparian area. Instead, enrichment of the area with planting of variety of trees to enhance food availability and beauty should be carried out. ▪ Prohibition of lorry carrying chemicals and fertilizers using ferry to cross Sungai Segama ▪ Ongoing program to record plant and animal species identified within Bukit Kibos area using camera traps ▪ Prohibition of logging in all HCV areas ▪ Prohibition of illegal hunting in all HCV areas. Ilegal hunting monitoring is to be conducted on 3 months once basis for any signs of encroachment or illegal activities. Appendix 4 of the report states the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Timeline and Management Plans for Protection and Conservation of HCV areas in SSGOE. Among the improvements suggested for implementation are: a) Improve the number of signboards on prohibiting illegal hunting, poaching and timber harvesting activities b) Engage Green Harvest Sdn Bhd for regular observation for identification of birds, animal, plants and fungi species c) Identify plants for erosion control – planting of suitable plants i.e., Sepat Tree, LCC and vetivers) done at selected flooded areas to maintain riparian areas d) Regenerate, re-vegetation and reforest disturbed areas The HCV management plan is reviewed annually, with the most recent review conducted in February 2026 for Kawa Estate and the SSGOE. No changes were made to the content of the assessment report, except for the updated review date reflected on the front page of the document.	
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		Currently, there are no HCV set-aside areas identified with existing rights of local communities. Therefore, there are no negotiated agreements established with	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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.		local communities regarding the protection of HCVs or the recognition of local community rights.	☐ 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.		Rules to protect Rare, Threatened and Endangered (RTE) species are specified in the Rare, Threatened & Endangered Species Policy dated 20/11/2017, signed by the Chief Executive – Group Plantations. The latest trainings on RTE, HCV and riparian areas were conducted on 11/01/2026 at Sungai Segama Estate, 13/01/2026 at Bukit Mas Estate, and 18/02/2026 at Sungai Sungai Kawa Estate. Based on consultations with workers and estate management, no significant presence of RTE species was identified within the plantations. Nevertheless, the estates will continue to provide awareness and education on RTE species and the applicable legal requirements related to their protection. Currently, nine camera traps are in operation at the Bukit Kibos area to monitor and track wildlife presence. The list of animals recorded through the monitoring	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			activities includes, among others, the following: **No. List of Animals** • Burung Murai Rimba (C *malabaricus*) • Pig tailed macaque • Wild boar (*Sus barbatus*) • Pig tailed macaque • Leopard cat • Orang utan (*Pongo pygmaeus*) • Short-tailed mongoose • Lesser mouse deer • Long tail macaque • Barking deer • Collared Scops Owl There have been no sightings of Rare, Threatened and Endangered (RTE) species in Kawa and Hap Seng estates. To date, only monitor lizards, squirrels, and long-tailed monkeys have been observed, all of which are classified as "Least Concern" under the IUCN Red List. Monthly monitoring of HCV areas and RTE species is conducted, and the monitoring checklist is duly completed after each inspection. Any irregularities identified would require further corrective action and be incorporated into the management plan. Thus far, no negative findings related to HCV areas or RTE	

			management have been recorded, and this was verified during the site visit. As a standard practice, in the absence of other RTE sightings, animal monitoring continues across all estates, particularly in forest and boundary areas. The management conducts regular patrols of HCV areas, as well as estate access and boundary areas. Relevant signage such as “No Hunting”, “No Fishing”, and “Buffer Zone” were observed in place. No application of chemicals was observed within the buffer zones, in compliance with the prohibition. During the site visits to workers’ quarters across all estates, no bird cages were observed. Appropriate disciplinary measures are in place in accordance with company rules and national laws should any individual working for the company be found capturing, harming, collecting, or killing protected species. In addition, a policy and procedure titled “Disciplinary Measures Against Any Activities Involved with Rare, Threatened & Endangered Species (RTE) / Tindakan Terhadap Sebarang Aktiviti Melibatkan Haiwan Terancam (RTE)” dated 7 September 2015 has been established to address such violations.	

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.		Auditors verified the information through a review of Google Maps, estate maps, and site visits to the estate areas covering the entire SSGOE CU. The audit findings confirmed that no new HCVs, HCS forests, peatland, or other conservation areas have been identified in the SSGOE estates after 15 November 2018 (refer to 7.3.1 to 7.4.2). The Agronomy Department and estate management review all available estate maps to identify areas with High Conservation Value (HCV), ranging from HCV Class 1 to Class 6. Areas such as steep slopes, streams, and locations adjacent to forest reserves or other HCV-related sites are identified, marked, and maintained accordingly. Operational plans and monitoring programmes are developed to ensure the protection and management of areas classified as HCV. The identification of HCVs and the development of monitoring plans comply with Principle 7.12.2 (C). Monitoring of these areas is carried out through daily field supervision by field staff and executives and monthly via security patrol. In addition, periodic visits are conducted by the PI/GM as well as personnel from the PCO. All HCV management and monitoring records are documented in the Environmental	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Management Plans as part of the Continuous Improvement Plan. No significant issues were noted regarding the management and monitoring plan. Any sightings of Rare, Threatened, and Endangered (RTE) species are recorded during security patrols within the estates, where applicable. Such sightings are subsequently discussed during management meetings for further action if necessary. Sighted HCV Monitoring as follows: Sungai Segama Estate: 10/01/2026, 12/12/2025, 13/11/2025 Bukit Mas Estate: 20/02/2026, 19/01/2026, 17/12/2025. Sungai Kawa Estate: 25/01/2026, 13/12/2025, 14/11/2025.	
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.		Not applicable as there has been no land clearing after November 2005.	☐ 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	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 and the Sabah Labour Ordinance. Samples of worker records were also examined and verified for compliance.
2	A review of the meeting minutes from the external stakeholders' consultation, confirms that external stakeholders attended the meeting, and no negative feedback or grievances were raised.

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)*		3.3.3		
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Principle 5: Support Smallholder Inclusion				
Principle 6: Respect Workers Rights and Conditions				
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment		7.3.2		
Certification Systems Document				
Total		**2**		

7. Nonconformity(ies) Issue in this Audit

Indicator Number	7.3.2
Nonconformity Number	RMN 01
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	27 February 2026
Nonconformity Issued To *(when more than one site/member)*: Kawa Estate	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☒ Onsite ☐ Off-site
Standard Reference	**RSPO MYNI 2019**
Nonconformity Statement: Implementation of scheduled waste procedure not adequate.	
Evidence: For Kawa Estate sighted latest reporting of Scheduled waste inventory conducted in March 2025 using eSWIS, however after transition to eSWIS V2, the company had yet to submit report accordingly via the system	
Root Cause Analysis	Estate Management insufficient monitoring and not fully aware the requirement and procedure to update and submit the schedule waste inventory through the eSWIS V2 system after the system has been updated to the new version. In addition, internal monitoring and verification on scheduled was reporting were not conducted regularly.
Correction(s)	Estate Management immediately updated and submitted the scheduled waste inventory for Kawa Estate through the eSWIS V2 system. All scheduled waste records and inventories have been reviewed and updated to ensure compliance with the reporting requirement.
Corrective Action Implemented *(including any evidence submitted)*	Estate Management will implement a monitoring checklist to ensure scheduled waste inventory is updated and submitted periodically. In addition, responsible personnel will be briefed and trained on the proper procedure for scheduled waste reporting through eSWIS V2 to ensure the schedule waste inventory timely updated and submitted in the future.
Date of Response	27 March 2026

Audit Team Conclusion *(including any evidence reviewed)*	Corrective action plan accepted, the effectiveness of implementation will be verified during the next audit.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	27/03/2026

Indicator Number	3.3.3
Nonconformity Number	NEA 01 2026
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	27 February 2026
Nonconformity Issued To *(when more than one site/member)*: all Estate & Kawa Estate	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☒ Onsite ☐ Off-site
Standard Reference	**RSPO MYNI 2019**
Nonconformity Statement: record of monitoring and action taken was not maintained accordingly	
Evidence: The company has established a Policy on Housing and Building Inspection and conducts inspections of the housing and buildings, including the crèche, on a fortnightly basis in accordance with the Employees' Minimum Standards of Housing, Accommodations and Amenities (Nurseries) Regulations 1990. The inspections cover the condition of the buildings in terms of health and safety, as well as the cleanliness and sanitation of the interior and exterior of the crèche. The inspection also includes the condition of the crèche facilities, such as the supply of milk and availability of play equipment for the children. However, it was observed that the inspection does not adequately examine the healthcare and well-being of the children and the child minder at the crèche. Meanwhile, at Kawa Estate (Tiku Division), the logistics arrangements for transporting children to the nearby CLC and SK shall be implemented in accordance with the practices at the main division, whereby all logistics and related expenses are fully borne by the CU. Site visit at concrete water tank at Sungai Segama complex was found that monitoring of control of hazard found not maintained accordingly.	
Root Cause Analysis	1) This happened due to inadequate knowledge which is the inspection checklist form focusing mainly on aspects of safety, environmental hygiene, and facilities. During the inspection, the clinic staff also conducted health checks on

	the children and the child minder through interviews and observation. However, no specific section was available in the checklist to record the healthcare and well-being monitoring, resulting in the information not being formally documented. 2) At Kawa Estate (Tiku Division), the logistics arrangements for transporting children to the nearby CLC and SK follow the practice implemented at the main division, whereby all logistics and related expenses are fully borne by the CU. However, monitoring and documentation of these arrangements were not systematically maintained due to the absence of a specific recording format and clear documentation requirement. 3) This happened due to the recording of hazard control monitoring at the concrete water tank at Sungai Segama Complex was not systematically maintained due to the lack of a standardized recording format and insufficient awareness among the responsible staff regarding the requirement to document monitoring records.
Correction(s)	1) Estate Management immediately arranged for the Clinic staff to conduct health checks on the children and the child minder at the crèche and ensure that the results are properly recorded. 2) Estate Management has immediately documented the logistics arrangements for transporting children from Kawa Estate (Tiku Division) to the nearby CLC and SK, including confirmation that transportation logistics and related expenses are borne by the CU. 3) Estate Management immediately conducted an inspection of the concrete water tank at Sungai Segama Complex and recorded the monitoring of hazard control measures. Necessary improvements will be implemented if any hazard is identified.
Corrective Action Implemented *(including any evidence submitted)*	1) Estate Management will revise the inspection checklist to include a specific section for monitoring and recording the healthcare and well-being of the children and the childminder. Monthly checks will be conducted to ensure clinic staff consistently perform health checks and maintain proper records. 2) Estate Management will establish a monitoring log to document transportation arrangements for children attending CLC and SK from Kawa Estate (Tiku Division). Responsible personnel will be assigned to maintain and update the records accordingly. 3) Estate Management will establish a standardized inspection and monitoring record for the concrete water tank at Sungai Segama Complex. Periodic inspections will be conducted at least once per year, and responsible staff will be briefed on the requirement to maintain proper documentation of hazard control monitoring.

Date of Response	27 March 2026
Audit Team Conclusion *(including any evidence reviewed)*	Corrective action plan accepted, the effectiveness of implementation will be verified during the next audit
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	27 March 2026

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

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

Add tables as necessary

9. Status of Nonconformities Previously Identified and Opportunity for Improvement

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
3.4.2	NEA 01 2025	The Social Impact Assessment (SIA) Management Action Plans and Continuous Improvement Plan for Sungai Segama Group of Estate was reviewed at the latest on 12th March 2025. However, concerns raised by affected stakeholders were not sufficiently reviewed and addressed. Details are as follows: 1. <u>Kawa Estate</u> ▪ Based on documentation review, concerns raised during Internal JCC Meeting held on 30.01.2025 were not captured in the latest revision of SIA document. Consequently, the action plan and current status of the concerns were not available to demonstrate that the issues have been addressed effectively and in a timely manner. A site visit and an interview with	1) The Sustainability Team to ensure monthly cross-check the social issues for participation of affected stakeholders from feedback/interview form and to ensure Management Unit address the concern. 2) Sustainability Team will monthly monitor to ensure estate address the concern of affected stakeholders in the Social Impact Assessment (SIA) within the timeline after JCC Stakeholder Meeting.	legalisation of workers' dependents. The SIA Management Action Plans and Continuous Improvement Plans for the Sungai Segama Group of Estates have been reviewed and updated to capture all stakeholder concerns that were previously not addressed. At Kawa Estate, the issue raised by the sundry shop owner regarding the electricity schedule, which affected the storage of perishable items, has been reviewed and	**closed**

		the sundry shop owner raised a concern about the electricity schedule, which was turned off during working hours. The owner mentioned difficulties in storing perishable food items and stated that he had no objection to paying extra for electricity charges. 2. <u>Sungai Segama and Bukit Mas Estate</u> ▪ A consultation with local surrounding communities was conducted during the JCC Estate Level Meeting on 16.12.2024, and the meeting minutes were verified during the audit. According to the minutes, representatives from Kg. Litang Village requested access to the sundry shop within the housing complex. This request was confirmed during stakeholder interviews conducted by the audit team. However, the management had not addressed the request. Additionally, during an interview with representative's teacher from		arrangements have now been made. This was confirmed during an interview with the sundry shop owner. For Sungai Segama and Bukit Mas Estates, requests from local communities and stakeholders, such as access to the sundry shop within the housing complex by Kg. Litang residents, have been incorporated into the updated action plans. Additionally, concerns raised by teachers from SK Litang regarding access through the main gate after 10:00 PM have been acknowledged, and management is implementing mechanisms to facilitate safe and timely access for community members while maintaining estate	

		SK Litang, teachers requested access to the main gate after 10:00 PM. The teachers reside in Kg. Litang and require access through the main gate to reach their homes. However, no mechanism in place to facilitate their access, which restricts their movement and does not address the concern raised by the stakeholders.		security. These measures were confirmed during interviews with the affected parties. Stakeholder engagement has been strengthened through consultations with all relevant parties, including contractors, suppliers, government agencies, NGOs, neighbouring estates, local communities, workers' representatives, and the estates' gender committees. These actions demonstrate that the CU actively considers the needs of affected parties, documents actions taken, and ensures continuous improvement in social responsibility. As such, the previous year's minor non-	

				conformance NEA 01 2025 has been satisfactorily closed, and measures are in place to prevent recurrence of similar gaps in the future	
6.2.3	NEA 02 2025	The Kawa Estate has provided a creche facility for its workers with a 1 child minder to take care of the children on a daily basis. A site visit made to the creche facility observed the creche is in clean, safe and child-friendly environment. Based on interviews with Creche Ayah, she stated that her daily working hours are from 5:00 AM to 1:45 PM, which exceeds her normal working hours. However, review of check roll book and pay slip for the month of January, February 2025 and December 2024, the excess hour of work was not compensated in accordance to Sabah Labour Ordinance (SLO) Section 104(6).	1) The operating unit immediately reviews payroll records and compensates the affected worker for all unpaid overtime hours for December, January and February 2025. 2) Create a new schedule for crèche Ayah workers, including working hours details time in out, overtime details, and verification by the manager.	The non-conformance regarding overtime compensation for the creche worker at Kawa Estate has been addressed by the management. The estate has taken corrective action by allocating two creche *ayah* and implementing a two-shift working system to ensure that working hours comply with the Sabah Labour Ordinance (SLO) Section 104(6). The management has also reviewed the payroll records and ensured that overtime work, if any, is compensated accordingly.	**closed**

				Improved monitoring of working hours and payroll verification has been implemented to ensure compliance with the legal requirements. Verification conducted during the audit confirmed that the corrective actions have been effectively implemented and no recurrence of the same issue was observed. Therefore, previous year major non-conformance (NEA 02 2025) was satisfactorily closed	
3.3.2	MZK 01 2025	The Safe and Standard Operating Procedures (SSOP) for tractor driver operations do not identify and implemented the risk of using Wellington boots as a potential hazard for the driver. The SSOP only mentions "shoes" for the driver instead of specifying safety footwear. During interviews with tractor drivers from Sungai Segama Estate and Bukit Mas	Estate management immediately conducted the risk assessment of Wellington boots for tractor drivers. Monthly checking by RSPO officer to ensure the Daily PPE checklist of wearing low-cut Wellington boots by estate driver is in order.	Sighted that all tractor drivers were wearing the required PPE as per the HIRARC analysis. During interviews with the employees, it was confirmed that the PPE used was appropriate and comfortable to used	**closed**

		Estate, the auditor found that drivers were using Wellington boots instead of proper safety boots. This footwear is unsuitable, as it can cause lower knee injuries due to frequent clutch use. Drivers also stated that they previously used safety boots, but the management recently replaced them with Wellington boots			

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

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
				a.	

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)	23-27/02/2026	Site interviewed	Based on interviews conducted with mill and estates workers, including both local and Indonesian workers, involving both male and female employees engaged in various work scopes. b. Daily rated workers confirmed that they receive a minimum wages per month. For piece-rated workers, so long they have achieved their target, they too will get a minimum wage. They receive their salaries before 7th of every month. c. 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. *d.* Any overtime work is mutually agreed between workers and management, and that there is no element of forcing. e. 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. f. 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. g. Workers, including foreign workers get to appoint their own representatives. There is no interference of influence applied by the employer.	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 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.

				h. Samples of payslips were also examined and verified to ensure that workers were being paid in accordance with the requirements stipulated under the Minimum Wages Order 2024 and the Sabah Labour Ordinance. The workers sampled for verification.	
2	Worker representative	23-27/02/2026	Site interviewed	All local and Indonesian 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.	No issues on management and continuously communicate with foreign and local workers during JCC meeting on annual basis. Any issue raised will be registered and follow up using SIA action plan.
3	Gender committee representative	23-27/02/2026	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	Villagers / Local communities (including women representatives, displaced communities)	23-27/02/2026	Site interviewed	It has been confirmed that there are no land disputes between CU and its neighboring estates, local communites including Kampung Litang, and Bukit Kibos Forest Reserve. No social issues	A review of the meeting minutes from the external stakeholders' consultation, confirms that external stakeholders attended the meeting, and no negative feedback or grievances were raised.

				have been reported among estate workers. Occasionally, local communities are invited to attend meetings organized by the company, with the most recent one held virtually a few months ago. All stakeholders have been invited to RSPO/MSPO briefings and stakeholder meetings. Interviews with representative from Kampung Litang, , confirmed that there are no user rights issues between the company and the villagers. Additionally, estate and mill operations have not negatively impacted the villagers' livelihoods and have instead contributed to improving them by providing employment opportunities.	
5	Suppliers	23-27/02/2026	Site interviewed	All suppliers, contain specific clauses on meeting applicable legal requirements as verified through online vendor and the ABC Policy which apply to all contractors for due diligence and meeting legal requirements.	Reviewed due diligence document is available together with ABC Policy form signed by both parties. No issues of late payment based on the records verified.
6	Government agencies / Statutory bodies	23-27/02/2026	Phone call	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 (Tawau) confirmed that no social issues have been reported. The representative also confirmed that the new amendments to the Sabah Labour Ordinance will be implemented in May 2025.	Noted on the information and no further issue.

7.	Neighbouring Outgrowers and Smallholders Supplying FFB to BPOM	23-27/02/2026	Site interviewed	Interviews with the owners of Spark Glory Sdn. Bhd. and Harus Abadi Sdn. Bhd. And LKM Trading confirmed that they received a premium price for their FFB, HSP for encouraging them in continued the sustainability scheme.	HSP'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.

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			1137	
Sampled Worker Consulted/ Interviewed in This Audit			**221**	
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	Indonesian workers	Group interview at sites		

10.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification			NA	
Sampled Previous Land User in This Audit			NA	
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 Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
Hap Seng Plantations (River Estates) Sdn Bhd – Sg Segama Group of Estate Bukit Mas Palm Oil Mill	Malaysia	Bukit Mas Palm Oil Mill	N/A	Certified		2012	
	Malaysia	Sungai Segama Estate	5,174.00	Certified		2012	
	Malaysia	Bukit Mas Estate	4,733.00	Certified		2012	
	Malaysia	Kawa Estate	1,276.19	Certified		2015	
Jeroco Plantation Sdn Bhd Jeroco Palm Oil Mill 1	Malaysia	Jeroco Palm Oil Mill 1	N/A	Certified		2013	
	Malaysia	Lokan Estate	3,155.39	Certified		2013	
	Malaysia	Lutong Estate	2,448.40	Certified		2013	
	Malaysia	Lungmanis Estate	2,200.00	Certified		2013	
	Malaysia	Batangan Estate	3,632.88	Certified		2013	
Jeroco Plantation Sdn Bhd Jeroco Palm Oil Mill 2	Malaysia	Jeroco Palm Oil Mill 2	N/A	Certified		2013	
	Malaysia	Kapis Estate	2,681.00	Certified		2013	
Hap Seng Plantations (River Estates) Sdn Bhd – Tomanggong Group of Estates	Malaysia	Tomanggong Palm Oil Mill	N/A	Certified		2015	
	Malaysia	Tomanggong Estate	2,654.80	Certified		2015	
	Malaysia	Litang Estate	2,648.62	Certified		2015	
	Malaysia	Tagas Estate	2,212.33	Certified		2015	
Pelipikan Estate	Malaysia	Pelipikan Estate	2,091.61	Not Certified	2025		2028
Hap Seng Plantations (River Estates) Sdn Bhd – Tomanggong Group of Estates	Malaysia	Tabin Estate	2,235.30	Not Certified	2025		2028
	Malaysia	Northbank Estate	2,578.91	Not Certified	2025		2028

12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	**Applicable**
Was the time bound plan submitted during the initial audit?	27 September 2013
Does the time bound plan contain a current list of all estates and mills?	Yes, Hap Seng Plantations (HSP) TBP has included all its operating units. Refer to the Time Bound Plan table.
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	**Yes, and has been revised accordingly by RSPO secretariate**

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?	The CU has not undertaken any new land acquisitions since the previous audit.
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	There have been no deviations from the maximum periods as approved by the RSPO Secretariat dated 22/09/2023.
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.*	An internal partial certification assessment was conducted by the Agronomy and Sustainability Team in February 2024 with no significant changes noted. The two uncertified units remain scheduled for certification by 2025, as stated in the TPB dated 22/09/2023. However, HSP later submitted a revised TBP on 18/03/2025, requesting an extension with deviations until 2028, which is still pending RSPO Secretariat approval. The latest email communication was from the RSPO Secretariat on 20/02/2025 and from HSP on 18/03/2025. The justification of changes has been highlighted are in the TBP: 1) RSPO Compensation Panel and Certification Unit required time to review/amend the Concept Note and this has delayed the certification. 2) Frequent changing of RSPO person in-charge of compensation case and need to explain again the detail of Concept Note submitted to RSPO Compensation Panel/RSPO personnel in-charge of compensation matter.
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.	There is no isolated lapses in the implementation of a time bound plan. As per the latest Time-Bound Plan (TBP) dated 22/09/2023, all units are scheduled to be certified by 2025. However, HSP submitted a revised TBP on 18/03/2025, requesting an extension with deviations until 2028, which is currently pending approval by the RSPO Secretariat.
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	No fundamental failure to proceed with the implementation of the plan.

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*	There were two occurrences of non-compliances to the RSPO New Planting Procedures within HSPHB raised for Tomanggong Group of Estates in year 2014, with details as follows: 1) Northbank and Tabin: New planting was carried out the area within the company's land title area under Tomanggong group of estates without following the New Planting Proce-dure. Previously the area was a flooded area that was not developed as a plantation area, however the company started development of the area in year 2011 without completing the HCV and SEIA assessment. The LUCA was approved by the RSPO re-viewer as seen from email communication from the RSPO Compensation Executive dated 16 January 2017, which included the reviewer's findings and information that the li-ability calculated by the reviewer is 579.48ha (slightly high-ly than company reported figure of 548.79ha). The RaCP for Northbank and Tabin has been submitted to the RSPO compensation panel for endorsement and has gone through several rounds of review. Hap Seng sent the 5th version of their concept note for RaCP to RSPO on 11th January 2020. As of 13 April 2022, Hap Seng Plantations is still in the progress of reviewing the concept note in discussion with RSPO. Pelipikan Estate: HSPHB declared to RSPO on their liabilities on 28 April 2016 for of area under Pelipikan Estate located at Kota Marudu. This estate has total area of 2091.61ha with 716ha planted after year 2010 that was not done in accordance with the New Planting Procedure. This estate is currently sending to an external mill under Sawit Kinabalu (not owned by HSPHB. The company con-ducted LUCA for this area and first draft submitted to RSPO on 13 May 2016, and completed LUCA on 4th January 2017. As of 28 December 2022, the LUCA is still un-der review by Hap Seng Plantations after receiving feedback from En. Indrawan Suryadi (RSPO GIS Manager) regarding the status of LUCA report and as well as the resolution of the issue of major clarification required (i.e., LUCA image search, classifications, and land cover change analysis, and calculation of the liabilities).

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.*	There are 2 ongoing land dispute cases and one recently closed land dispute case affecting other management units of Hap Seng Plantations (River Estates) Sdn. Bhd. (RESB), which is described in the company's publicly available Annual Report 2015 (available on their company website). The cases are as follows: 1) RESB suit against Mr. Heng Chin Hing who claims be own-er of legal parcel of land held under CL095310017, District of Kinabatangan, State of Sabah measuring approximately 6,454 acres (under Litang estate in Tomanggong Group of Estates) and entered a sales and purchase agreement with another company for the land area. The case has been transferred to the High Court of Sabah & Sarawak on 10 August 2012 2) Suit from Dato Sia Yi Chan filed against RESB where he claims that Mr. Heng Chin Hing had divested his claims and 3) interests for the same parcel of land to Dato Sia Yi Chan, and hence he was the legal owner of the land and not RESB. The case was heard on 23 October 2012 and 26 November 2012. 4) Write of summons filed against Pelipikan Plantation by 94 Sabahan natives claiming interest and ownership, legal and beneficial in respect of 113 parcels of land which form part of the Pelipikan Sub-Leased Lands. The case was filed on 7 August 2014 in the High Court of Sabah and Sarawak at Kota Kinabalu. For the 1st and 2nd case, it was informed in the company's quarterly update for December 2015 that both cases had been requested to be transferred from the Federal Court to the Sa-bah High Court, and the RESB suits are presently stayed pending determination by the Federal Court of Malaysia on the constitutionality of the transfer of civil suits from West Malaysia to the High Court of Sabah and vice versa. Mr. Sia Yi Chan had also raised a complaint to the RSPO Complaints Panel on 24 November 2015 claiming that Hap Seng Plantations Bhd is illegally occupying his property (River Estates) of 6,454acres in Lahad Datu, Sabah. He has filed a civil suit against Hap Seng; originating summons: BKI-24-127/5-2012 filed on 30.07.2015. The case is being processed under the Kota Kinabalu High Court system. As per the company's latest annual report 2018, the Consolidated RESB Suit was part heard from 13 to 15 September 2017, 20 to 21 September 2017, 12 and 25 October 2017, 24 November 2017, 26 to 27 February 2018, 25 to 26 April 2018, 11 to 14 June 2018, 12 to 14 September 2018, 29 October to 2 November 2018, 7 to 11 January 2019, 28 February 2019 and 8 March 2019 with the case still ongoing. RSPO Secretariat is monitoring the progress of the case.

	With regards to the 3rd case, the company provided evidence of a consent order by the High Court in Sabah & Sarawak on 15 May 2015, stating that the claims of the 94 land claimants against the company had been struck off and that they are are not entitled to possession of the land titles under dispute. The order also include a restraining order prohibiting the claimants from interfering with the enjoyment and posession of the land titles by the company.
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.*	HSP currently has two uncertified management unit, i.e., Pelipikan Estate and Tabin & Northbank Estate. At this time the company has not identified or declared any labour disputes occurring at these units. The company has prepared an internal report for each estate area dated August 2022 and March 2023 based on self-assessment (internal audit) to verify compliance of uncertified management units to this requirement.
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.*	At this time the company has not identified or declared any legal non-compliances occurring at these units. The company has pre-pared an internal report for each estate area dated August 2022 and March 2023 based on self-assessment (internal audit) to verify compliance of uncertified management units to this requirement. No NPP carried out to date as the company has not carried out any new plantings.

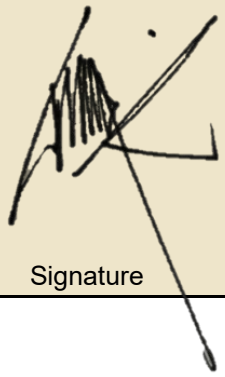
Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?*Note:* *1. This would necessitate evidence of the self-assessment for each requirement.* *2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.*	The Agronomy and Sustainability Department has conducted internal audits of the uncertified units and updated their compliance status accordingly. The most recent internal audits were carried out in each operating unit in August 2022 and March 2023. These audits confirmed that a positive assurance statement was provided based on the results of their self-assessments.
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?	Yes, the CB conducted targeted stakeholder consultations, including engagement with relevant NGOs, to assess compliance with the requirements for the Un-Certified Management Unit.
Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances? *Note: (e.g. relevant complaints, labour disputes, land conflicts)*	Yes, the CB conducted a desktop study on the Un-Certified Management Unit to identify potential risks of non-compliance. Thus far, no risks have been identified.

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)?	There is no potential non-compliance with the requirements.

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)*

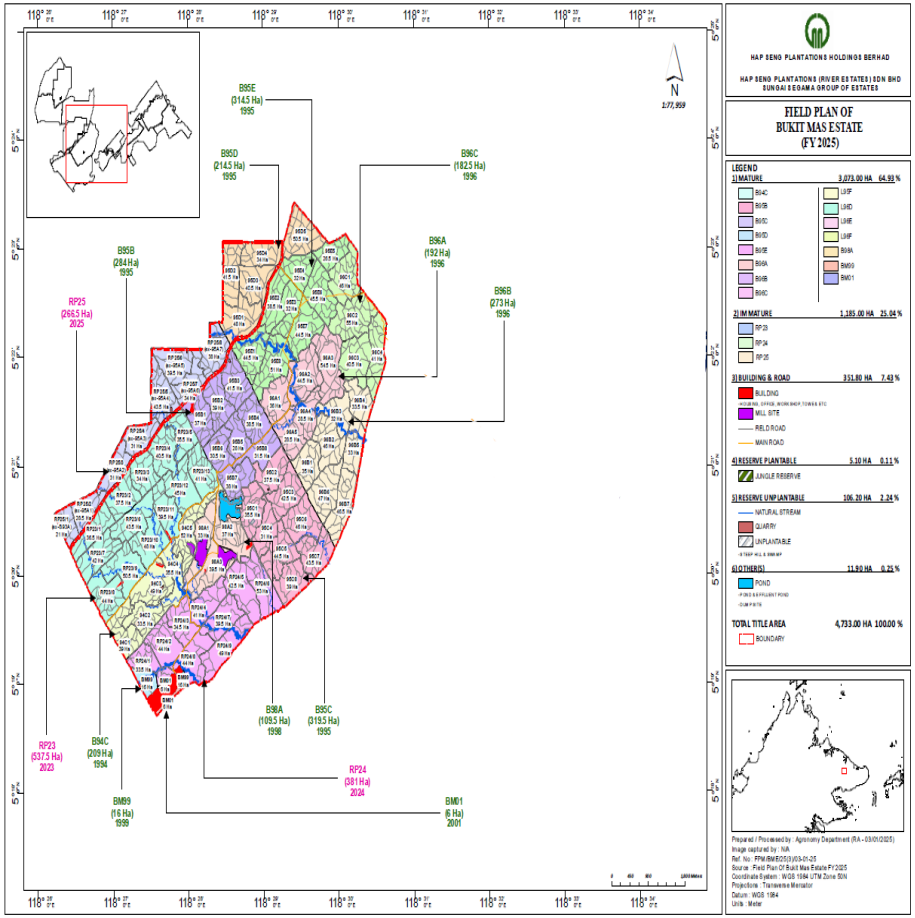
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

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	KEE KEOW CHONG	
Position	GENERAL MANAGER - AGRONOMY	
Date	02/04/2026	 Signature

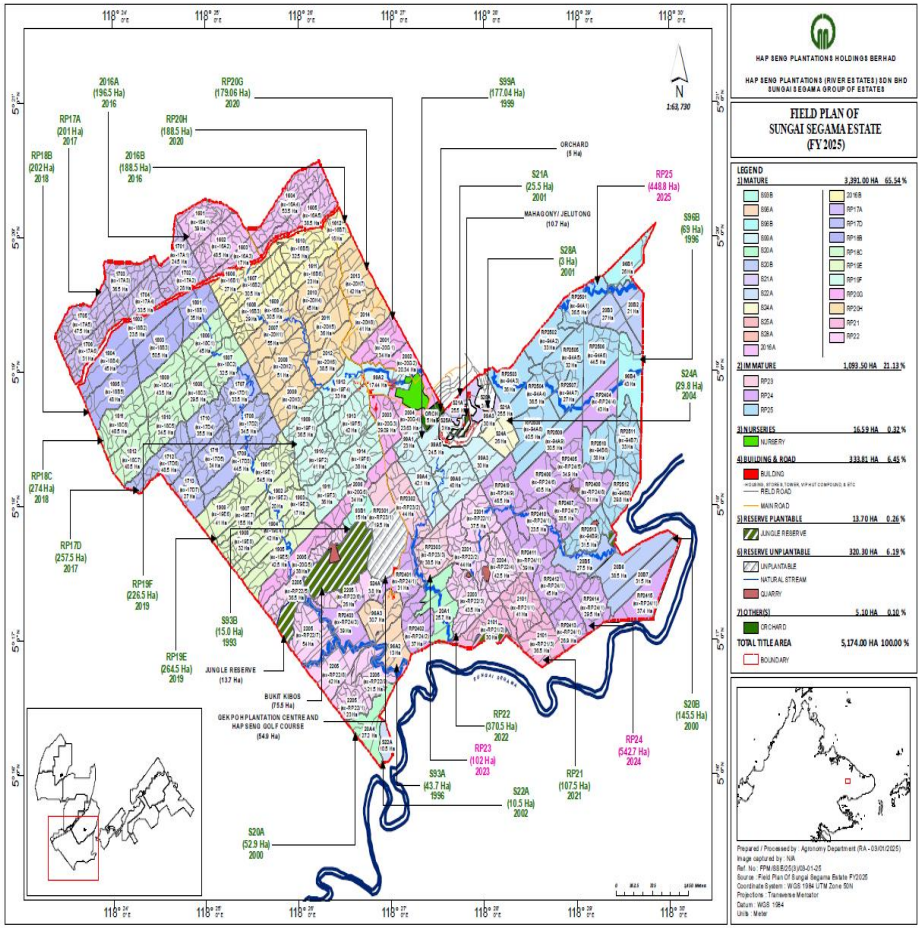
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		 Signature
Name	ROZAIMEE BIN AB RAHMAN	
Position	Lead Auditor	
Date	27/03/2026	

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	30/3/26	

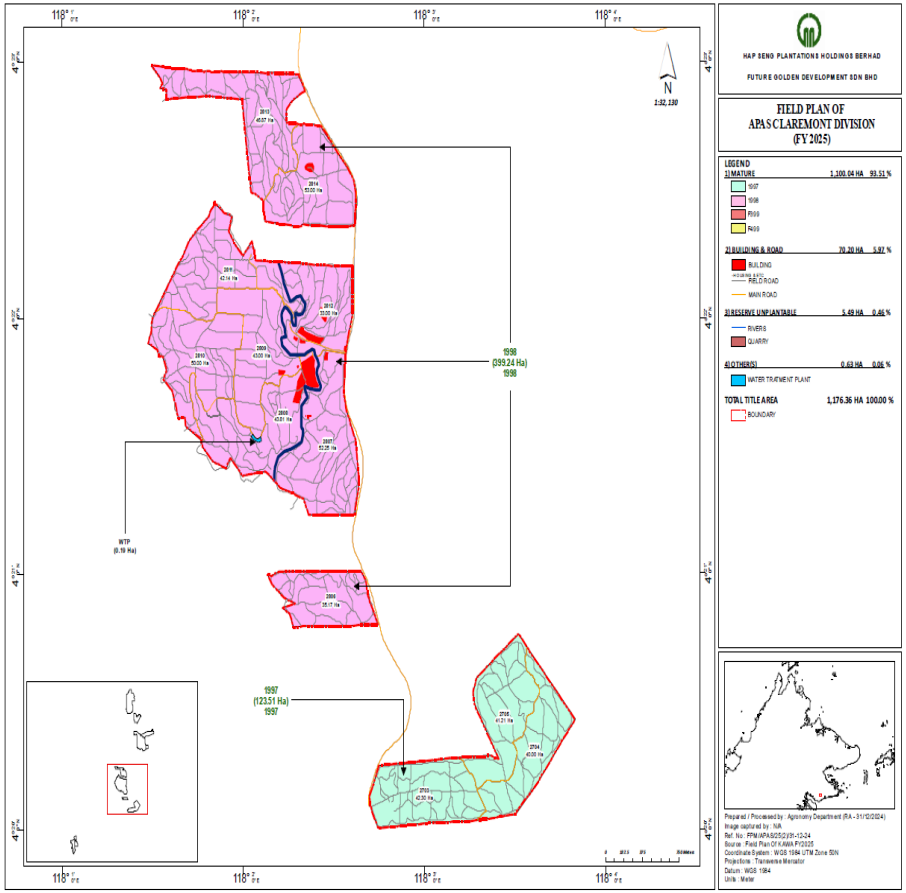
Appendix 1: Location Map Unit of Certification and Supply bases



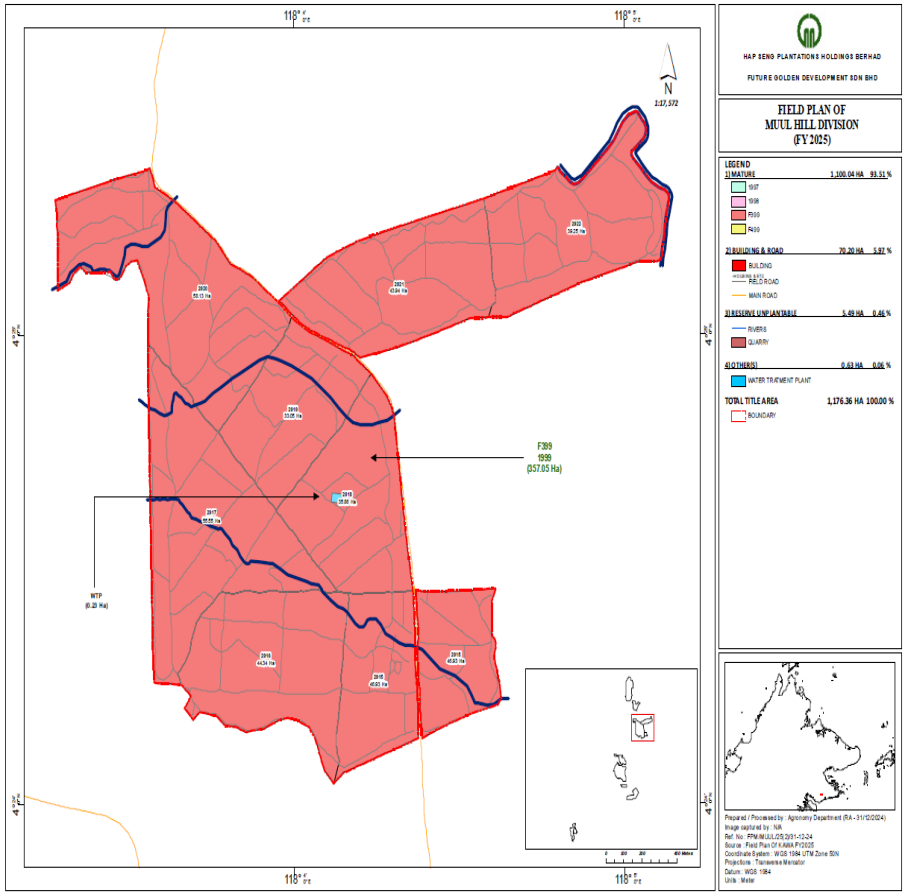
i.e. figure: Map of Bukit Mas Estate and Bukit Mas POM



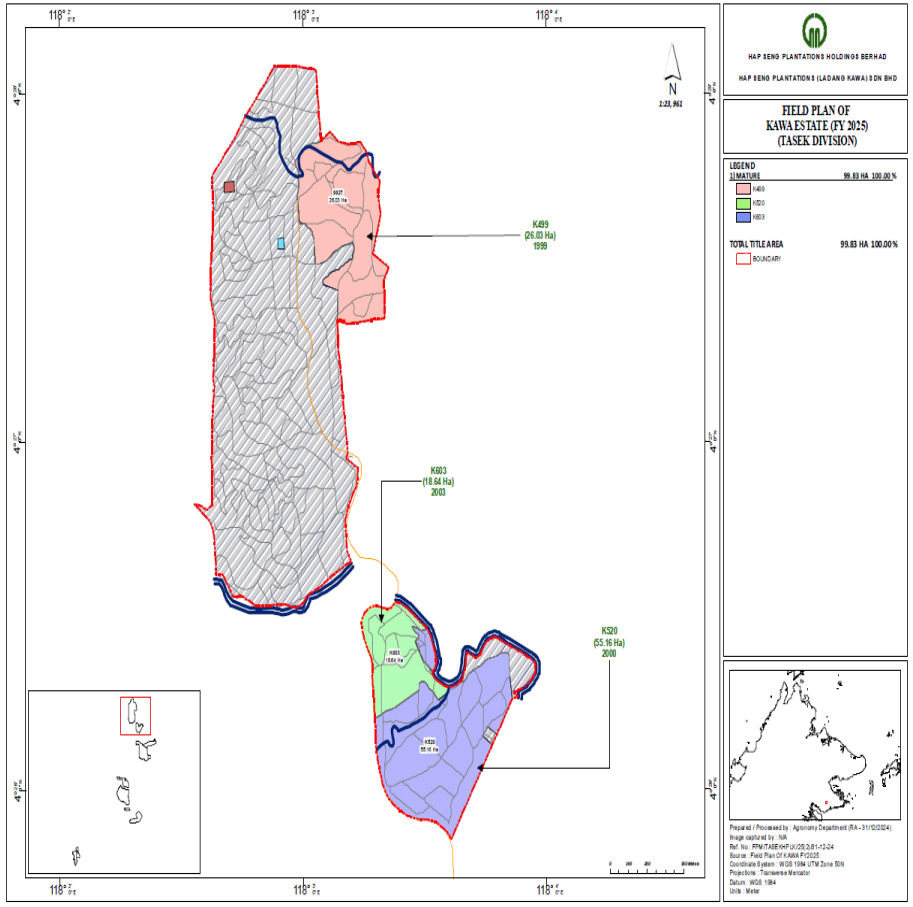
i.e. figure: Map of Sungai Segama Estate



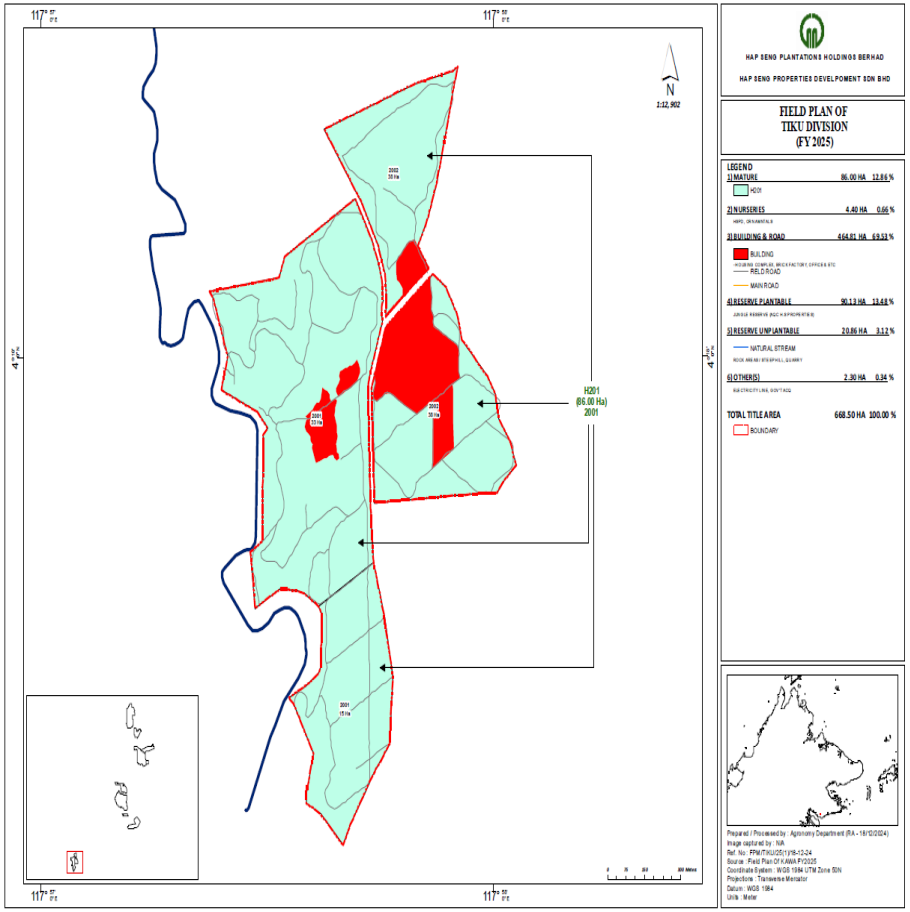
i.e. figure: Map of Kawa Estate (Apas Claremont Division)



i.e. figure: Map of Kawa Estate (Muul Hill Division)



i.e. figure: Map of Kawa Estate (Tasek Division)



i.e. figure: Map of Kawa Estate (Tiku Division)

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

Assessment Type	Date of Audit	Changes
Choose	DD Mmm YYYY	No Changes

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Unit of Certification (POM and its supply bases) in the period of January 2025 until December 2025 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

☒ Apply Full Version

☐ Exclude LUC Emissions

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

1. **Summary of Emissions**

Description	tCO_2eq/t product
CPO	0.42
PK	0.42
PKO	0.0
PKE	0.0

Extraction	%
OER	20.34
KER	4.59

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	20042.37
OP Planted on Peat	0.00
Conservation (Forested)	256.64
Conservation (Non-Forested)	478.69
Total	**20042.37**

Production	t/year
FFB Processed	197,866.37
CPO Produced	40241.88

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	53273.30	0.41	25120.67	0.44	0	0	78393.97
CO_2 Emission from Fertilizer	2435.47	0.02	1235.86	0.02	0	0	3671.34
N_2O Emission	3117.45	0.02	1311.80	0.02	0	0	4429.24
Fuel Consumption	4916.05	0.04	2582.52	0.05	0	0	7498.57
Peat Oxidation	0	0	0	0	0	0	
Crop Sequestration	-48230.31	-0.37	-21422.08	-0.37	0	0	-69652.39
Sequestration in Conservation Area	-660.32	-0.01	-81.09	-0.00	0	0	-741.41
Total	**14851.64**	**0.11**	**8747.68**	**0.15**	0	0	**25047.95**

**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	2923.86	0.01
Fuel Consumption	1318.23	0.01
Grid Electricity Utilization	0	0
Credit		
Export of Excess Electricity to Housing & Grid	0	0
Sales of PKS	-8777.87	-0.04
Sales of EFB	0	0
Total	**-4535.78**	**-0.02**

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	0
Diverted to methane capture (Flaring)	10.61
Diverted to methane capture (electricity generation)	89.39