RSPO P&C GROUP CERTIFICATION AUDIT REPORT

(HARUS ABADI SDN.BHD.)

Audit Application Number:	PC25-003252
Audit Type:	Annual Surveillance Audit 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	Harus Abadi Sdn. Bhd.
Address of the Management Unit/s	MDLD 0763, Block C, Ming Huat Light Industry, Mile 1, Dam Road, 91100 Lahad Datu, Sabah.
Country	Malaysia
Websites	Not applicable
Description of the Management Unit	Harus Abadi Sdn. Bhd. (HASB) is a private company established in 1994, located in the district of Kinabatangan, Sabah. The plantation began planting oil palm trees in 2002 and is situated approximately 87 km from Lahad Datu town and 66 km from Kampung Paris. It is accessible via government roads, estate roads, and a ferry. The estate is fully developed, with 100% of its area dedicated to oil palm cultivation. Spark Glory Sdn. Bhd. is another private company, established on 4 August 1994, as documented in its certificate of incorporation. Located in the Kinabatangan district, it is also 87 km from Lahad Datu town and 66 km from Kampung Paris, with access via government roads, estate roads, and a ferry. The estate borders Hap Seng Plantations Berhad (Kapis Estate) and the Tabin Wildlife Forest Reserve. Fully developed with 100% oil palm plantings since 2002. All harvested crops are sent to Bukit Mas POM and if diverted Jeroco 2 POM, both owned by Hap Seng Plantations. The group does not own a palm oil mill or manage additional operational units.
Management Representative Name	Tey You Lai
Management Representative Designation	Group Manager
Management Representative Email	harusabadi129081@yahoo.com.my

2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0280-19-000-00
Name of RSPO Member	Harus Abadi Sdn. Bhd.
Member Since	16 Mar 2020

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00132
prisma Document Reference Number	*N/A*
prisma Trading Account ID	TA25-016959
Scope of Certification	Production of Sustainable Fresh Fruit Bunches
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:	16 March 2020 (Date of first RSPO certification)
Effective Date of Certificate:	16 March 2025
Expiry Date of Certificate:	15 March 2030
Name of Peer Reviewer	Only for the case of IC or RC

3. Description of the Management Unit

Information of Group Manager			
Name of Group Manager	**Address of Group Manager**	**GPS Coordinates**	
		Latitude	**Longitude**
Harus Abadi Sdn. Bhd.	MDLD 9075, Bungalow Lot 1, I-Peak Business Centre, 91100 Lahad Datu, Sabah.	5º 26' 24'' N	118º 32' 24" E
Remarks: Newly added site which is Lebijaya merging with Harus Abadi Sdn Bhd Group Certification.			

Information of Group Members					
No	**Name of Group Members**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
1	Spark Glory Sdn. Bhd.	CL 095333467/476/458, 421/430/412/449, Sg Segama, 91117 Kinabatangan District, Lahad Datu, Sabah.	Independent Smallholder	5º 18' 52'' N	118º 34' 34" E

2	Lebijaya Sdn. Bhd.	KG LITANG BATU 13, JALAN JEROCO, KOTA KINABATANGAN, 90200, KINABATANGAN SABAH	Independent Smallholder	5° 21′ 39.68″ N	118° 31′ 3.58″ E

3.1. Area Statement of the Management Unit

Area Statement of Management Unit									
Name of the Group Members	**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***
Harus Abadi Sdn. Bhd.	324.70	323.50	0.00	0.00	0.0015	0.00	0.00	0.00	1.20
First Raintree Sdn. Bhd. (Harus Abadi Division)	242.19	241.17	0.00	0.00	0.00	0.00	0.00	0.00	1.02
Spark Glory Sdn. Bhd.	126.83	121.46	0.00	0.00	1.19	0.00	0.00	0.00	4.18
Lebijaya Sdn Bhd	250	215.8	0.00	0.00	0.00	0.00	0.00	15.50	18.70
TOTAL	**943.72**	**901.93**	**0.00**	**0.00**	**1.19**	**0.00**	**0.00**	**15.50**	**25.10**
Remarks: Newly added site which is Lebijaya merging with Harus Abadi Sdn Bhd Group Certification.									

3.2. Age Profile of the Management Unit

Name of the Group Members	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		
Harus Abadi Sdn. Bhd.	0.00	0.00	0.00	323.50	323.50	323.50
First Raintree Sdn. Bhd. (Harus Abadi Division)	0.00	0.00	0.00	241.17	241.17	241.17
Spark Glory Sdn. Bhd.	0.00	0.00	0.00	121.46	121.46	121.46
Lebijaya Sdn. Bhd.	0.00	0,00	0.00	215.80	215.80	215.80
TOTAL (ha)	**0.00**	**0.00**	**0.00**	**901.93**	**901.93**	**901.93**
Remarks: N/A						

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

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

Name of the Group Members	Land area (ha) by year					Total Area (Ha)
	2026	2027	2028	2029	2030	
Harus Abadi Sdn. Bhd.	159.60	165.11	0.00	0.00	0.00	324.71
First Raintree Sdn. Bhd. (Harus Abadi Division)	0.00	0.00	0.00	0.00	0.00	0.00
Spark Glory Sdn. Bhd.	0.00	0.00	0.00	0.00	0.00	0.00
Lebijaya Sdn. Bhd.	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (ha)	0.00	0.00	0.00	324.00	0.00	324.71

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

3.4. Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	15 May 2026
	End Date	15 Mac 2027
Projected FFB Volume (MT)	10,950	

3.5. Information of Previous & Current License

Information of License	Previous Year License		Current Year License	
License Period	Start Date	16 May 2024	Start Date	15 May 2025
	End Date	16 May 2025	End Date	14 May 2026
Actual Production Period Reported	From	16 May 2024	From	15 May 2025
	To	16 May 2025	To	09 Jan 2026
Projected FFB Certified Volume (MT)	9,400.00		10,500	
Actual FFB Produced Volume (MT)	9,396.65		9067	
Actual FFB Volume as RSPO Certified (MT)	9,396.65		9067	
Actual FFB Volume Sold as Conventional (MT)	0.00		0.00	
Actual FFB Volume Sold as Other Scheme Certified (MT)	0.00		0.00	
Actual CSPO Credits Volume Sold	0.00		0.00	

4. Audit Programme

4.1. Audit Methodology

The audit encompassed the group certification process for all group members. For reference on RSPO Group Certification application requirements, please consult SQAS/MSC/DOC/32-05, which outlines the methodology for determining the minimum number of group members. This includes an example of sample sizes for certification assessments to be audited.

Sampling was conducted in alignment with the requirements specified in the RSPO Certification Systems Document, November 2020. The group members included in this audit were Harus Abadi Sdn. Bhd., First Raintree Sdn. Bhd., Spark Glory Sdn. Bhd. And newly added members whis is Lebijaya Sdn Bhd.

The audit process involved on-site evaluations at the premises of the group members to verify compliance with certification requirements. In addition, interviews were conducted with management, employees, and other relevant stakeholders to gain a comprehensive understanding of the implementation of the requirements.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Mohd Zulfakar Kamaruzaman	Lead Auditor	ASI17IDGG4
Dzulfiqar Azmi	Auditor	ASI1GIVNPH
Nor Ezani Ahmad	Auditor	ASI1YW2A6T

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
05 January 2026	09.00 am - 05.00 pm	ASI17IDGG4 (MZK) ASI1GIVNPH (DA) ASI1YW2A6T (NEA)	Harus Abadi Sdn. Bhd. First Raintree Sdn. Bhd. (Harus Abadi Division)	Opening Meeting with Harus Abadi Sdn. Bhd Group Certification. 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 the group members by audit team & logistics discussion to the sites to be visited. ASI17IDGG4 (MZK) ▪ Interview with supplier and contractors. ▪ Site inspection at the HCV 3 (Mud Volcano), and the boundary area. ▪ Interview with external stakeholders' consultations i.e. representative from smallholder Mr Paulus Gondilou, Mr Sarifudin bin Djapar and JKKK of villagers (Kg Litang) Mr Sapari. ASI1GIVNPH (DA) ▪ Site inspection at scheduled wastes store, chemical stores, landfill, genset, etc. ▪ Interview with general workers, facilities operators. ASI1YW2A6T (NEA) ▪ Site inspection at harvesting operations at block 7, manual weeding at block 5. ▪ Site inspection at workers quarters. ▪ Interview with harvesters and general workers from Local, Indonesian nationalities. ▪ Interview with workers representative, gender committee.

06 January 2026	09.00 am - 05.00 pm	ASI17IDGG4 (MZK) ASI1GIVNPH (DA) ASI1YW2A6T (NEA)	Spark Glory Sdn Bhd	Overview of current activities of the group members by audit team & logistics discussion to the sites to be visited. ASI1GIVNPH (DA) ▪ 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. ▪ Site inspection at scheduled wastes store, chemical stores, landfill, genset, etc. ▪ Interview with general workers, facilities operators. ASI1YW2A6T (NEA) ▪ Site inspection at harvesting operations at block 1. ▪ Site inspection at workers quarters. ▪ Interview with harvesters and general workers from Local, Indonesian nationalities. ▪ Interview with workers representative, gender committee. ASI17IDGG4 (MZK) ▪ Site inspection at the HCV 4 (Buffer Zone) Sg. Tagas Tagas, and the boundary area.
07 January 2026	09.00 am - 05.00 pm	ASI17IDGG4 (MZK) ASI1GIVNPH (DA) ASI1YW2A6T (NEA)	Lebijaya Sdn. Bhd.	Overview of current activities of the group members by audit team & logistics discussion to the sites to be visited. ASI17IDGG4 (MZK) ▪ Site inspection at Housing Area, water catchment, Interview with Hap Seng Representative (Tomanggong POM and Jeroco POM) and the boundary area, ▪ Interview with Supplier and Government agency. ASI1GIVNPH (DA) ▪ Site inspection at scheduled wastes store, chemical stores, landfill, genset, etc. ▪ Interview with general workers, facilities operators.

				▪ 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. ASI1YW2A6T (NEA) ▪ Site inspection at harvesting,operations at block 2. ▪ Site inspection at workers quarters. ▪ Interview with harvesters and general workers from Local, Indonesian nationalities. ▪ Interview with workers representative, gender committee.
08 January 2026	09.00 am - 05.00 pm	ASI17IDGG4 (MZK) ASI1GIVNPH (DA) ASI1YW2A6T (NEA)	Harus Abadi Sdn. Bhd. First Raintree Sdn. Bhd. (Harus Abadi Division) Spark Glory Sdn. Bhd. Lebijaya Sdn. Bhd.	ASI17IDGG4 (MZK) ▪ Review of members' profiles & key management documents (exiting and new members). Extension of scope & new members – liability disclosure, group members agreement and declaration. ▪ Internal Control System (ICS) and group manager requirements including internal audit, membership requirements and etc ▪ Trading and claims ▪ 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. ASI1GIVNPH (DA) ▪ Documents review related to safety aspect such as 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. ASI1YW2A6T (NEA)

				▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc. ▪ Documents review related to social aspect such as social impact assessment & management plan, workers files and pay condition, complaint and grievances files, housing inspection records, etc.
09 January 2026	09.00 am - 05.00 pm	ASI17IDGG4 (MZK) ASI1GIVNPH (DA) ASI1YW2A6T (NEA)	Harus Abadi Sdn. Bhd. First Raintree Sdn. Bhd. (Harus Abadi Division) Spark Glory Sdn. Bhd. Lebijaya Sdn. Bhd.	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 on initial audit plan e.g. change of lead auditor, change location.

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members	Risk Factor	Result $x = (0.8\sqrt{y}) \times (z)$	Total Sampled
Group Manager	3	1	NA	Group manager shall be audited.
Group Members				
Own Estate		Low Risk		
Managed Estate	3	Low Risk	3	3
Scheme smallholders		Choose an item		

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

4.6. Sampling History of Current Certification Cycle

Name of Group Member	Year 1	Year 2	Year 3	Year 4	Year 5
	2025	2026	20xx	20xx	20xx
Harus Abadi Sdn. Bhd.	☒	☒	☐	☐	☐
First Raintree Sdn. Bhd. (Harus Abadi Division)	☒	☒	☐	☐	☐
Spark Glory Sdn. Bhd.	☒	☒	☐	☐	☐
Lebijaya Sdn. Bhd. (newly added in 2026)	☐	☒	☐	☐	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Mohd Zulfakar Kamaruzaman (MZK)		
Requirements	**Description**	
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Holds a B.Sc. Forestry from UPM. He had 5 years of working experience in the oil palm operation in Several companies such KLK, IOI, Tradewinds. He had a certificate of Lead Assessor in ISO 9001, OHS 45001, ISO 4001 and qualified social Auditor under RSPO Training, attended the DLW training in 2022 and worker welfare training in 2021 and refresher Endorsed RSPO P&C Lead Auditor Course in 2024. He is a qualified RSPO P&C, RSPO Supply Chain, MSPO Supply Chain and MSPO Lead Auditor.	
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Had attended training RSPO P&C standard, refresher Endorsed RSPO P&C Lead Auditor Course in 2024 and completed evaluation and qualified as lead auditor RSPO since 2015	
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Successfully completed a refresher course for RSPO endorsed P&C lead auditor course in 2024.	
Audit Team Members: **Dzulfiqar Azmi (DA)** **Nor Ezani Ahmad (NEA)**		
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;	ASI17IDGG (MZK)	Hold B. Sc. Forestry from University Putra Malaysia
	ASI1YW2A6T (NEA)	Possessed B. Sc. (Hons) in Conservation Biology and Master's in Science (Advancement of Biodiversity) from University Malaysia Sabah.
	ASI1GIVNPH (DA)	Holds a B.SC. (Hons) in Plantation Technology and Management from Mara Technological University (UiTM).
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	ASI17IDGG (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
	ASI1GIVNPH (DA)	He had more than 7 years of working experience in the oil palm operation and experience in social auditing since 2017.
	ASI1YW2A6T (NEA)	She had 3 years of working experience in the oil palm plantation sector specialized in sustainability and auditing experience in

		HCVF and social issues in the oil palm operation since 2017.
Successfully completed an RSPO endorsed P&C lead auditor course	ASI17IDGG (MZK)	Completed RSPO endorsed P&C lead auditor course in 2015 by Wild Asia.
	ASI1YW2A6T (NEA)	Completed RSPO endorsed P&C lead auditor course in 2020 by Chemark Training.
	ASI1GIVNPH (DA)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	ASI17IDGG (MZK)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
	ASI1GIVNPH (DA)	Successfully attended Integrated Management System lead assessor course in 2017.
	ASI1YW2A6T (NEA)	Successfully attended 5-day lead auditor course for ISO 9001, and ISO 45001 in 2020.
Demonstrable understanding of the latest version of RSPO Certification Systems	ASI17IDGG (MZK)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI1GIVNPH (DA)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI1YW2A6T (NEA)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	ASI17IDGG (MZK)	This has not been audited and is deemed not applicable.
	ASI1YW2A6T (NEA)	This has not been audited and is deemed not applicable.
	ASI1GIVNPH (DA)	This has not been audited and is deemed not applicable.
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	ASI17IDGG (MZK)	Had completed and pass evaluation of RSPO lead auditor since 2015.
	ASI1YW2A6T (NEA)	Had completed and pass evaluation of RSPO auditor since 2020.
	ASI17IDGG (DA)	Had completed and pass evaluation of RSPO lead auditor since 2019.
Knowledgeable and experience of the local/regional laws	ASI17IDGG (MZK)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI1YW2A6T (NEA)	She possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI1GIVNPH (DA)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	ASI17IDGG (MZK)	He has over 5 years of working experience in oil palm operations.
	ASI1YW2A6T (NEA)	She had 3 years of working experience in the oil palm plantation sector specialized in sustainability and auditing experience in HCVF and social issues in the oil palm operation since 2017.

	ASI1GIVNPH (DA)	He has over 5 years of working experience in oil palm operations.
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;	ASI17IDGG (MZK)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
	ASI1YW2A6T (NEA)	She has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
	ASI1GIVNPH (DA)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	ASI17IDGG (MZK)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI1YW2A6T (NEA)	She attended SA 8000 training in 2020. She has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
Experience in handling of land rights, gender and indigenous peoples' issues;	ASI17IDGG (MZK)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, handling of land rights, gender and indigenous peoples' issues.
	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, handling of land rights, gender and indigenous peoples' issues.
	ASI1YW2A6T (NEA)	She attended SA 8000 training in 2020. She has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	ASI17IDGG (MZK)	He holds a B.Sc. in Forestry from Universiti Putra Malaysia and has extensive experience in auditing High Conservation Value (HCV) and High Carbon Stock (HCS) assessments, as well as organic agriculture practices.
	ASI1GIVNPH (DA)	He has experience auditing the ISO 14001 Environmental Management Systems standard since 2019.
	ASI1YW2A6T (NEA)	This criterion and indicator have not been audited.
Fluent in one of the main national languages	ASI17IDGG (MZK)	He is fluent in both Bahasa Malaysia and English.

	ASI1YW2A6T (NEA)	She is fluent in both Bahasa Malaysia and English.
	ASI1GIVNPH (DA)	He is fluent in both Bahasa Malaysia and English.
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	ASI1GIVNPH (DA)	This criterion and indicator have not been audited.
	ASI1YW2A6T (NEA)	This criterion and indicator have not been audited.
	ASI17IDGG (MZK)	He completed the RSPO Supply Chain Auditor training course in 2016 and has been auditing supply chains since then.

5. Audit Findings & Results

Requirements		Audit Findings	Audit Findings (Public Summary)	Results
Element 1 (E1): Group entity and group management requirements				
E1.1 The Group Entity shall be legally formed				
E1.1.1:	There shall be documentary evidence of a clearly identified and legal entity. The Group Entity shall: • be a registered organisation as defined by law in the country of registration (e.g. as a • company or an organisation). • be a member of the RSPO • establish the structure of the organisation • appoint a Group Manager (see E1.2)		Harus Abadi Sdn Bhd, a Malaysian company, together with Spark Glory Sdn Bhd, has merged and established a group registered under RSPO with membership no. 1-0280-19-000-00, operating as a medium outgrower. The group is independently managed by Harus Abadi Sdn Bhd, with the appointment of a Group Manager on 15 December 2023 who is responsible for ensuring that the group complies with RSPO Group Certification requirements. An organisational structure was established and verified during the audit, including the Internal Control System (ICS) committee comprising the Group Manager, Assistant Group Manager and Technical Support, with specific individuals appointed in charge and clear job descriptions defined. During the audit, it was also noted that Lebijaya Sdn Bhd, previously certified individually under RSPO, has been inducted as a new group member following official approval by RSPO.	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
E1.1.2	The Group Entity shall have documented membership requirements for the participation of individual members in the Group which will also cover new members. • There shall be documentary evidence that the group members have formally joined the group.		Producers intending to join Harus Abadi Sdn Bhd as group members are required to undergo a risk assessment and comply with contractual obligations outlined in the Harus Abadi Contracts Obligation on Membership. The contract includes clauses covering obligations of both the group and the producer, sanctions, terms and termination, general provisions, agreement, and outgrower declaration. Only upon fulfilling these	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	• Formal members of the group shall sign an agreement with the Group Manager committing to achieving compliance with the applicable RSPO standards and requirements. • The Group Manager shall keep copies of the agreements and shall demonstrate that each member has received a copy thereof. • The Group Manager shall retain copies for a minimum of five years.		requirements will a producer be accepted as a group member. Guidelines for the acceptance of new members are clearly established, which include baseline interviews, farm audits, completion of application forms, pre-inspections, verification of relevant documents, and internal approval prior to membership enrolment. Verification during the audit confirmed members such as Spark Glory Sdn Bhd and Lebijaya Sdn Bhd with their respective RSPO registration details. It was also noted that the latest signed agreement was from Lebijaya Sdn Bhd, and official approval for its induction into the group was obtained from RSPO. Original copies of agreements are maintained at Harus Abadi Lebijaya and Spark Glory offices, and records are retained in accordance with the Safe and Standard Operating Procedures (SSOP). Document control and record-keeping practices were found to be adequately maintained during the audit.	
E1.1.3	The Group Manager shall keep evidence that the nature and structure of the group has been communicated to all members of the Group in an appropriate manner.		The Group Manager had briefed the nature and structure of the group to all members. This was confirmed through interview with Spark Glory Sdn Bhd. Mrs Yvonne and Lebijaya Sdn Bhd, Mr Chang. Information on the nature and structure of the group are also displayed at the notice board at Both Office.	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
E1.2 The Group shall be managed by a Group Manager				
E1.2.1	The appointed Group Manager shall be		Harus Abadi Sdn Bhd is a Company as verified through SSM license. Harus Abadi Sdn Bhd had	☒ Conform

	either an identified legal entity or an individual acting on behalf of the legal entity, i.e. the Group Entity (E1.1.1). The Group Manager shall ensure the Group's compliance with the Group Certification System requirements and is responsible for the preparation and implementation of the Internal Control System (ICS). If the Group Manager is not an individual but an entity: • then the entity shall appoint an individual as management representative; and • there shall be a description of the general structure detailing the positions and responsibilities of all personnel involved.		appointed a Group Manager as the management representative. Organisation structure detailing the positions and responsibilities of all personnel involved was made available Organisation Chart in the Site Office and Main office of Both Harus Abadi Sdn Bhd, Lebijaya Sdn Bhd and Spark Glory Sdn Bhd.	☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
E1.2.2	The Group Manager shall be able to demonstrate sufficient resources and capacity for managing the group's performance towards compliance with the RSPO P&C. *Guidance:* *The Group Manager should have the capacity to control, monitor and evaluate all members* *as to their compliance with the RSPO P&C, including communicating with them and visiting*		The Group Manager, Mr. Tey You Lai, demonstrated sufficient resources and capacity to effectively manage the Group Certification and assess performance against the RSPO Standard. Supporting this, several field staff have been appointed to monitor members' performance through site visits, quarterly project reports, internal audits, and risk assessments, complemented by established project plans, management plans, and budgets for overall CU management. The organisational structure of Harus Abadi Sdn Bhd was verified during the audit, including the Internal Control System (ICS) committee	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	them at the required frequencies. *Specifically, the Group Manager should be able to demonstrate the ability to:* • manage the Group Procedures and Documentation known as the ICS. • define Group membership requirements. • ensure compliance with the Group Certification System and RSPO P&C, including any corrective actions raised by the certification body are adequately addressed within the agreed timeframe. • ensure compliance with all other relevant RSPO requirements outlined in Section 1.4, bearing in mind that applicability may depend on an individual grower's plantation size or nature. • demonstrate sufficient resources – i.e. human, financial, physical and other relevant resources – to enable effective and impartial technical and administrative management of the Group.		comprising the Group Manager, Assistant Group Manager, and Technical Support, with designated persons in charge and clearly defined job descriptions. Based on previous findings, it was confirmed that the Group Manager is capable of ensuring compliance with the Group Certification System and RSPO Principles and Criteria, including timely closure of corrective actions raised by the certification body. The Group Manager also demonstrated the ability to manage the group effectively in both technical and administrative aspects in an impartial manner. The management system was found to support transparency, accountability, and compliance with legal and certification requirements, with well-structured decision-making processes and clear delegation of responsibilities. Additionally, the group has allocated adequate resources, including human, financial, and physical inputs, to support implementation of RSPO requirements, continuous improvement, and adherence to health, safety, environmental, and social responsibilities.	
E1.2.3	The Group Manager and/or their personnel shall be able to demonstrate competence and knowledge of the latest versions of the:		Based on interviews and evidence collected during the site visit, the audit team verified that the Group Manager and field staff demonstrated adequate competence and knowledge of the applicable standards, including MYNI 2019 for RSPO	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement

	• RSPO P&C and/or applicable National Interpretation • Certification System for the P&C and Independent Smallholder Standard • Group Certification System for FFB production • RSPO IT Platform (PalmTrace) for trading the group's certified products for both physical and credit sales • Internal group procedures and policies		Principles and Criteria 2018, RSPO Management System Requirements for Group Certification of FFB Production 2022, RSPO Supply Chain Certification Standard, as well as internal group procedures and policies. The audit team also reviewed training records for Harus Abadi Sdn Bhd, Spark Glory Sdn Bhd, and Lebijaya Sdn Bhd, confirming that the personnel involved possess the necessary competency to carry out their roles effectively.	☐ Not Applicable (justification required)
E1.2.4	E1.2.4 The Group Manager shall provide potential and existing Group members with the following: • an explanation of the RSPO certification process. • an explanation of the criteria for group membership. • an explanation as to the Group Manager's needs and the rights of the certification body to access the group members' documentation and plantations for the purposes of evaluation and monitoring. • an explanation of the certification bodies and RSPO requirements with respect to public information.		The Group Manager has provided briefings to Harus Abadi Sdn Bhd, Spark Glory Sdn Bhd, and Lebijaya Sdn Bhd on the RSPO certification process, including group membership criteria, rights of the certification body to access documentation and plantations, requirements on public information, annual budgeting, PalmTrace, training, and other obligations. Relevant information was also made accessible through display at notice boards at both estate offices and the main office. To ensure compliance among members, the management has established key documents including the Safe and Standard Operating Procedures (SSOP), Agricultural Manual, and MPOB Guidelines for smallholders. The Agricultural Manual serves as the operational reference for estate activities, covering processes	☐ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	• an explanation of any obligations with respect to group membership, such as:
	  • maintenance of information for monitoring purposes;
	  • requirement to conform with conditions or corrective actions issued by the certification body.
	  • any costs associated with group membership.
	  • other obligations of group membership.
			from nursery to field planting, including harvesting, manuring, integrated pest management, and upkeep of mature palms, and is maintained and updated accordingly. The SSOP outlines safety procedures, control measures, and mandatory use of personal protective equipment (PPE), with relevant procedures displayed at strategic locations such as muster grounds and storage areas for ease of reference.
			
			In addition, various procedures addressing social aspects are in place, including those related to recruitment, grievance handling, stakeholder engagement, whistleblowing, and sexual harassment. Training records were also verified, including participation of key personnel in the Group Training and Management Review Meeting, confirming ongoing efforts to enhance awareness and competency among the management team.	

Requirements		Audit Findings	Audit Findings (Public Summary)	Results
Element 2 (E2): Internal Control System – Policies and Management				
E.2.1 The Group Internal Control System shall contain documented policies and procedures for operational management				
E2.1.1	The Group Internal Control System shall contain procedures for decision-making and responsibilities within the group (including the authority of the Group Manager).		The Group ICS was containing procedures for decision making and responsibilities within the group (including the authority of the Group Manager).	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable

				(justification required)
E2.1.2	The Group Manager shall manage the Group in a systematic and effective manner by: • identifying the geographical area to be covered by the Group. • preparing, maintaining and documenting the Group management structure • clearly identifying the responsibilities of all individuals employed by the Group Manager • for the running of the Group. • preparing and maintaining the rules of the Group including the criteria for membership and procedures for expulsion and/or sanctions for members that do not comply with the group certification requirements. • organising at least one group meeting annually. • defining the procedure for the initial gap audit which can be a self assessment.		The Group Manager has overseen the Group in a structured and efficient manner by defining the geographical area covered by the Group. The ICS committee consists of the Group Manager, Assistant Group Manager, and Technical Support. Mrs Yvonne Chew Siok Fong, Mr Chang King Soon and Mr Lim Winn have been appointed as the persons in charge of Harus Abadi Sdn Bhd. The job descriptions for each individual clearly outline their respective responsibilities in managing the Group's operations. The Group is responsible for establishing and upholding its rules, including membership criteria and procedures for expulsion or sanctions for members who fail to comply with the group certification requirements. The Group convenes annually for a management review, with the most recent meeting held on 20/6/25. The Group has also established a procedure for conducting the initial gap audit, which may be carried out as a self-assessment.	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
E2.1.3	The Group Internal Control System shall include an initial gap audit procedure (i.e.,		The Group Internal Control System (ICS) includes an initial gap audit procedure, and	☒ Conform

	baseline assessment and needs for compliance) as a prerequisite for applicants wishing to join the Group. The initial gap audits with existing and any potential new members shall be carried out to assess the following (at least): • Land title or right to use the land can be demonstrated. • No existing land conflict(s). • No plantings have replaced primary forests or affected one or more High Conservation Value (HCV) and High Carbon Stock Area (HCSA) (RSPO P&C 2018, Criteria 7.12) *(Note: In the case of Scheme Smallholders, the company (owning/managing the mill) holds the liability for compensation for any new plantings undertaken since November 2005).* • Existing plantings on peatlands and/or steep terrains. • If there is/are existing planting(s) on peatland, the management regime and status. • No new planting(s) on peat land and/or status of existing		all the members has igned the due diligence form that agree with the Group rules, comprising a baseline assessment and compliance requirements, as a prerequisite for applicants seeking to join the Group. These initial gap audits, conducted for both existing and potential new members, are carried out to evaluate their compliance status and identify areas for improvement, ensuring alignment with the Group's standards and regulatory requirements. Based on evidence gathered from the initial gap assessments and the results of the evaluation for new members, it was confirmed that land titles or legal rights to use the land can be clearly demonstrated. There are no existing land conflicts, and no new plantings have replaced primary forests or negatively impacted areas identified as High Conservation Value (HCV) or High Carbon Stock Areas (HCSA). Furthermore, there are no existing plantings on peatlands or steep terrain. The assessment also verified that information on the status and sources of workers is available and well-documented.	☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	planting(s) on peatland. • Status and sources of workers.			
E2.1.4	The Group ICS shall contain procedures for maintaining records for all Group members. Records shall be kept up to date at all times for all Group members.		The Group ICS has established comprehensive procedures for maintaining records for all Group members. During the assessment, the records reviewed were found to be well-organized and consistently updated, ensuring accurate and reliable documentation. This practice supports transparency, traceability, and compliance with relevant standards and regulatory requirements.	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
E2.1.5	The Group Manager shall implement a system to maintain the following central records and reports: • List of names and full contact details of group members and applicable method of communication. • Location maps (including geo-location). Area of oil palm in hectares. • Land titles/right of use of the land. • A copy of the signed declaration of the grower becoming a member of the group, including the date. • Unique member registration		The Group Manager has established a structured system to maintain central records and reports in line with applicable requirements. These include detailed records of group members with full contact information and communication methods, location maps with geo-coordinates and planted areas, land titles or rights of land use, as well as signed declarations and agreements confirming membership. Each member is assigned a unique registration number, and records are maintained on the date of signing the declaration of intent, with no cases of members leaving the group recorded to date. In addition, the system includes documentation of projected and actual FFB production, as well as monitoring and training records. Verification through internal and external audits confirmed that	☐ Conform ☒ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	numbers are assigned to individual members. • The date when the member signed the declaration of intent as stated in the Group Membership Requirements. • Date of leaving the Group if applicable and the reasons why. • Projected and actual FFB production in metric tonnes per annum. • Monitoring and training records. • Any corrective actions raised and actions taken to meet the requirements for compliance.		corrective actions have been addressed accordingly to ensure compliance with requirements. However, during the assessment, it was noted that Lebijaya Sdn Bhd had entered into an agreement with Koperasi Pekebun Kecil dan Sederhana Lestari Sabah Berhad (KOSALESA), acting as a consultant to the Harus Abadi Group, to support compliance with RSPO standards. Despite this, no signed declaration confirming Lebijaya's formal membership in the Harus Abadi Group, including the date of signing, was available. Additionally, there was no record of the date of the declaration of intent as required under the Group Membership Requirements. As a result, a Major Non-Conformity (NCR MZK 01 2026) was raised.	
E2.1.6	Relevant group records shall be archived for a minimum of 5 years using an appropriate secure system, and should be kept up to date at all times for Group members.		In accordance with Contract Agreement Obligations, SOP Safe and Standard Operating Procedures (SSOP) updated March 2021, Harus Abadi Group Certification maintained all records pertaining to RSPO for at least 5 years. Records were also available in electronic form. During on-site visit, Harus Abadi, Lebijaya and Spark glory has its own folder to keep the relevant documents such as Licenses, Procedure, Checklist, SOP, land titles, training material and contracts.	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Requirements		Audit Findings	Audit Findings (Public Summary)	Results
Element 3 (E3): Internal Control System – Operation				
E3.1 The Group Internal Control System shall develop and implement an internal audit programme of Group members.				
E3.1.1	The Group Manager shall establish, implement and maintain (a) procedure(s) for internal audit. As a minimum the following information shall be included (but not limited to): • The methodology, competence of internal auditors, audit criteria, frequency of internal audits, and addressing non-conformity. • Schedule annual internal audits of all Group members in order to confirm continued conformance with all the Group Certification requirements. • Maintenance of all internal audit records.		Harus Abadi Sdn Bhd established its Internal Audit Guideline in March 2021, and the most recent internal audits were conducted by approved internal auditors from KOSALESA WWF, namely Mr. Kelven Saihing Binson and Mr. Muhamad Zaim Azfar Nordin. The audits took place on 11–13 June 2025 for Harus Abadi Sdn Bhd (HASB), 26–28 May 2025 for Lebijaya Sdn Bhd (LSB), and 9–10 June 2025 for Spark Glory Sdn Bhd (SGSB), with all group members sampled. These audits were conducted in accordance with the requirement to perform regular, at least annual, internal audits of group members to confirm ongoing conformance with Group Certification requirements. Records of these audits were properly maintained and verified by the auditor.	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
E3.1.2	The Group Manager shall conduct annual internal audits for all group members as planned.		The group manager has conducted the annual internal audits for all group members as planned dated Consultant from KOSALESA WWF on 11-13 June 2025 (HASB), and 26-28 May 2025 (LSB), 9-10 June 2025 (SGSB)	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

E3.1.3	The Group Manager and the internal auditors shall jointly declare no conflict of interest for the internal audit process.		Based on the records and declaration form, the Group Manager and internal auditors have jointly affirmed that there is no conflict of interest in the internal audit process. This declaration ensures the integrity, impartiality, and transparency of the audit, in line with compliance standards.	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
E3.1.4	The Group Manager shall carry out a risk assessment of Group members to identify an appropriate sampling intensity of Group members for the certification assessment.		Harus Abadi has a procedure that before the Growers become a Harus Abadi member, a risks assessment shall be carried out. Refer to the Contract Agreement Obligations, SOP Safe and Standard Operating Procedures (SSOP) updated March 2021. The latest risks assessment carried out in 3 March 2025 for the newly joined member, Lebijaya Sdn Bhd. Once becoming a member, an internal audit was supposed to be conducted. The risk assessment has been revised by incorporating the non-conformities from the CB. For example, related to new planting, yield and used of fire.	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
E3.2 The Group Internal Control System shall include a system in place to enable the trading of RSPO certified Fresh Fruit Bunches (FFB) produced from the Group.				
E3.2.1	The Group Manager shall document and implement a system for the tracking and tracing of FFB produced by the group members, and intended to be sold as RSPO certified FFB.		The Group Manager has documented and implemented a system for tracking and tracing Fresh Fruit Bunches (FFB) produced by group members and intended for sale as RSPO-certified FFB. This system ensures transparency, accountability, and compliance with RSPO requirements. For the period from	☐ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			16 March 2025 - 9 January 2026, the total actual FFB produced by group members is recorded at 9,067mt.	
E3.2.2	The Group shall produce 100% CFFB and trade under the RSPO Supply Chain System. There shall be a collective Group procedure for the sale of all certified FFB and to ensure that noncertified FFB are not mixed with the certified FFB. Procedural Notes: The Group should not mix the certified FFB with the non-certified one. If CFFB is combined with a non-certified FFB prior to the sale and delivery to a palm oil mill, then the whole FFB cannot be considered as certified. Mill needs to know the volume of certified FFB that are dispatched to the mill. This is done through weighing of the FFB which is normally measured at the mill site. If the certified and non-certified FFB are mixed at the collection point, it will not be feasible for the mill to determine the volume of certified and non-certified FFB. The group can sell CSPO Credits, where		The management of Harus Abadi Sdn Bhd (HASB) has established, documented, and implemented a Standard Operating Procedure (SOP) to ensure traceability of Fresh Fruit Bunches (FFB). This SOP (Doc No: SCS/HASB/001, dated January 2020) is supported by a Material Flow Chart for Certified Sustainable FFB (CSFFB) and outlines processes to ensure FFB can be traced from farm to collection center or mill, with records maintained to track volumes from individual producers and small growers. During the audit, the team reviewed FFB harvested records (updated December 2025), FFB statements (December 2025), weighbridge tickets, and mill grading reports from Bukit Mas POM and Jeroco POM. Additionally, FFB sales records are maintained by group members, while management uses a monitoring sheet to track sales on a quarterly basis, ensuring compliance, transparency, and accurate documentation of transactions.	☐ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	the physical FFB will be traded as conventional (noncertified).			
E3.2.3	All sales of FFB originating from the plantations of Group members shall be documented and recorded. The relevant group members' group identification number Invoices and receipts (purchase and sale) Information on transport (i.e., registration number/number plate) Information on FFB price Classification of the FFB sold (i.e., RSPO certified or not), FFB volume and destination Information on geo-location of FFB origins Proof of ownership status or the right/claim to the land by the grower/smallholder Where applicable, valid planting/operating/trading license, or if it is part of a cooperative which allows the buying and selling of FFB.		On-site verification confirmed that group members maintain receipts or invoices for all FFB sales. Harus Abadi Sdn Bhd (HASB) has established, documented, implemented, and maintained a Standard Operating Procedure (Doc No: SCS/HASB/001, January 2020) supported by a Material Flow Chart for Certified Sustainable Fresh Fruit Bunch (CSFFB), which ensures traceability of FFB from farm to collection center or mill and provides a documented system to record and track volumes from individual producers and smallholders. During the audit, the FFB harvested record book (updated December 2025), FFB statements (December 2025), weighbridge tickets, and mill grading reports from Bukit Mas POM and Jeroco POM were reviewed. FFB pricing for Harus Abadi follows MPOB calculations per 1% OER. The FFB sales records for the period 16 March 2025 to 9 January 2026 were verified, showing that the total actual FFB produced by group members amounted to 9,067 metric tonnes, all sold as RSPO-certified and delivered to Bukit Mas POM.	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
E3.2.4	The Group Manager shall maintain copies of all documentation and records mentioned in E3.2.3 related to Group CFFB transactions for a minimum period of 5 years.		Harus Abadi Sdn. Bhd. Group certification management has maintained all records related to Group FFB transactions in accordance with contractual obligations. As per the requirements, copies of these records, including FFB transaction	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement

			documents, are securely stored at Harus Abadi for a minimum retention period of five years. The records are available in both softcopy and hardcopy formats and are systematically maintained at the HASB HQ office in Lahad Datu, ensuring accessibility and compliance with documentation requirements.	☐ Not Applicable (justification required)
E3.2.5	Traders of FFB shall be either part of the Group management system following this guidance or be RSPO Supply Chain certified in order to sell certified FFB. If the FFB Trader is RSPO Supply Chain certified, a copy of the certificate shall be provided to the Group Manager.		There is no trader included in this certification.	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
E3.2.6	The Group Manager shall ensure that any trading done through a trader shall have clear procedures to ensure that calculations are accurate and that all FFB sold by the trader is traceable back to the Group members. There shall be a contract between the FFB trader and the Group Manager and the FFB trader shall maintain complete purchase and sales records.		There is no trader included in this certification.	☒ Conform ☐ Major Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently			
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate			

languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1); • Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).		Documents for public review are readily available at the estate office and include policies on environment, equal opportunities, safety and health, sexual harassment, social and human rights, corruption prevention, and child protection. Additional public documents cover occupational safety and health (OSH), social impact assessments and improvement plans, consultation and communication procedures, records of complaints and grievances, negotiation procedures, contributions and donations to local communities, joint consultative and gender committee meeting minutes, estate maps and boundaries, licenses and permits, continuous improvement plans, and public summaries of certification assessment reports. The group members conducted a stakeholder consultation on 18 November 2025, involving relevant parties such as neighboring estates and smallholders, suppliers, mills, internal workers, and the sustainability team from Hap Seng Plantations, providing briefings on all RSPO Principles and Criteria. Furthermore, the HSP Group held an external stakeholder meeting on the same date as part of its five-year cycle, where stakeholder comments on social impacts were discussed along with proposed	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			mitigation plans. Each issue raised was addressed in the group's action plan. Participants included representatives from the Labour Department, SK Litang, Fire Department, Hap Seng Plantations Berhad, Sukau Police Department, neighboring smallholders, Klinic Mabello, neighboring estates, SK Tomanggong, Sabah Forestry Department, Wildlife Department, Immigration Department, and internal workers. Gender distribution data for all workers, categorized by management, administrative staff, and workers (including permanent, daily-rated, and piece-rate workers), were maintained and made available at the estate office.	
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		Information at Harus Abadi Sdn Bhd (HASB) is provided in both English and Bahasa Malaysia and is accessible to all stakeholders upon request. The information is managed in accordance with the Communication Procedure, which governs interactions with internal and external stakeholders. Records of communications, including authority visits, are maintained using the External Communication Form and Communication Record. Interviews with internal and external stakeholders confirmed their awareness of the consultation and communication procedures relevant to their operations. On-site, Mr. Tey You Lai has been nominated to coordinate stakeholder-related activities in line with the requirements of indicator 1.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Additionally, the appointment of the Assistant General Manager, formalized through a letter dated 2 January 2019, was verified during the audit.	
1.1.3 (C)	Records of requests for information and responses shall be maintained.		The records of requests as mentioned in indicator 1.1.2, had been logged in the Communication Record were used for records including authority visits books and maintained. As at todate 2026 audit, there is one documentation requested by Hap Seng Jeroco Palm Oil Mill which is Land Title and MPOB License for Harus Abadi and Spark Glory for Legality purposes under RSPO.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		The consultation and communication procedures at Harus Abadi Sdn Bhd (HASB) are fully documented and maintained for both internal and external use. These procedures are outlined in the Stakeholders Consultation Procedure – Group Level & Estate Level, dated 1 March 2019, which was verified during the audit. Examination of internal and external communication records confirmed that the estate consistently follows the documented procedures and manuals. Internal communication is conducted through meetings, briefings, memos, and notices displayed on office and muster ground notice boards. For example, a worker complaint regarding a broken roof reported on 5 August 2025 was resolved within 10 days, by 15 August 2025. Regular morning briefings are	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			also used to communicate policies, procedures, rules, regulations, and other relevant information to employees. External communications are primarily documented as correspondence and maintained in the External Communication File	
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		Stakeholder list updated as at 1/10/2025 was established in the HASB. Stakeholder such as internal stakeholder i.e., workers leader, women leader, ethnic leader and external stakeholders i.e., neighbouring smallholders or estate plantations, local communities, government authorities, suppliers/consultant, vendor services provider and NGOs were included in the list. Nominated representative with contact number and address was sighted.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.				
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		The management of Harus Abadi Sdn Bhd (HASB) has established a documented policy committing to integrity across all staff, workers, and transactions, including recruitment and contracts, through the Code of Conduct and Business Ethics Policy dated 1 September 2018 for HASB and 1 March 2020 for Spark Glory Sdn Bhd (SGSB). This commitment is communicated and reinforced via morning briefings, induction courses, and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			contract agreements. The latest briefings were conducted on 7 January 2025 (HASB), 3 July 2025 (Lebijaya Sdn Bhd), and 22 March 2025 (SGSB). Interviews with sampled workers and management confirmed that no cases of unethical conduct have been reported to date.	
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		The internal audits conducted on 11–13 June 2025 (HASB), 26–28 May 2025 (LSB), and 9–10 June 2025 (SGSB) by consultants from KOSALESA WWF, Mr. Kelven Saihing Binson and Mr. Muhamad Zaim Azfar Nordin, serve as a key system to monitor compliance and the implementation of the Code of Conduct and Business Ethics policy, ensuring overall ethical business practices. In addition, the contract agreements signed by members reinforce their commitment to ethical conduct in all business operations and transactions, including a declaration to prevent and eradicate all forms of exploitation, such as modern-day slavery and human trafficking.	☒ 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.		All units of certification were verified to comply with applicable legal requirements, with valid licenses, permits, and land titles maintained across Harus Abadi Sdn Bhd, Spark Glory Sdn Bhd, and Lebijaya Sdn Bhd. This includes MPOB licenses, trading licenses, permits for diesel storage, JTK Sabah licenses for hiring foreign workers, and land titles for agricultural use. Compliance with regulatory requirements was generally found to be satisfactory, For Lebijaya Sdn Bhd, the ECOS license and supporting documentation, including monthly submissions to the Energy Commission and appointment of the Person in Charge (PIC), were verified, and the previous NCR was confirmed to be satisfactorily closed. Additionally, compliance with the Occupational Safety and Health (Amendment) Act 2022 was demonstrated through the appointment of Mr. Tey You Lai as OSH Coordinator and PIC, supported by relevant approvals and documentation via the MyKKP system, as well as evidence of workplace inspections conducted to ensure ongoing legal compliance. Overall, previously raised NCRs were verified to be effectively addressed and close	☒ 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		he group has established and implemented a comprehensive Legal	☒ Conform

	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.		Register covering all applicable regulatory requirements, which was made available during the assessment. A documented procedure is in place to ensure ongoing compliance, with the Group Manager responsible for monitoring changes in legal requirements and ensuring timely updates to the register. Updates are communicated accordingly to relevant parties within the group. To stay informed of legal changes, the group utilizes multiple sources, including engagement with industry associations, participation in seminars and conferences, reference materials, and official government websites. The latest review of the Legal Register was conducted on 1 December 2025, incorporating recent updates such as the Labour Ordinance of Sabah (Amendment) Act 2025 and the Minimum Wages Order 2024.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		During the site review, boundary demarcations were verified to be clearly established and well maintained across all estates under the group. At Harus Abadi Estate and First Raintree Division, perimeter boundaries were visibly marked with pegs, particularly at areas adjoining neighbouring estates such as Lebijaya Sdn Bhd, Litang Utara Estate of Hap Seng Plantations, IOI UNICO Plantations, and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			nearby smallholders. Similarly, Spark Glory Sdn Bhd maintained clear boundary demarcations with visible pegs along estate perimeters, including areas bordering Hap Seng Plantations Berhad and the Tabin Wildlife Forest Reserve. Boundary stones at key locations were identified and maintained, with additional wooden pegs installed for ease of identification during the site visit. For Lebijaya Sdn Bhd, estate boundaries were also clearly defined and maintained, adjoining neighbouring estates and smallholders such as Golden Estate, Bukit Mas II Estate of Hap Seng Plantations, IOI UNICO Plantations, and adjacent smallholders. Overall, boundary markers across all sites were found to be adequately maintained, ensuring clear identification of estate limits and minimizing potential land disputes.	

Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.				
2.2.1	A list of contracted parties is maintained.		The list of contracted parties is kept by Harus Abadi Group in the stakeholder register updated on October 2025. This list includes the names of contractors, designated contact persons, addresses,	☒ Conform ☐ Major Nonconformity

			telephone/fax numbers, emails, and the type of work contracted. The list is updated annually to reflect any changes to the contracted parties. The supplier of crusher run is Hap Seng Plantation, located nearby. Due to its small scale, HASB typically purchases chemicals, PPE, and estate tools directly from suppliers in Lahad Datu town. Fair business dealings are maintained with Hap Seng and local traders in Lahad Datu. Payments are made within one month of invoicing. Representatives from suppliers, Mr. Ng Fang Wen from Agromate (M) Sdn. Bhd. and Rising Star Properties Sdn. Bhd., have confirmed that transactions are conducted fairly and payments are made promptly as per invoices.	☐ 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.		As of to date in Harus Abadi Group, there is no Contractors/ contracts involved in all works due to this is small grower and All work is done by themselves. Their workers also did not through Recruitment agencies, due to all of their worker is through Pemutihan Program and IMM 13 (refer to Immigration Act Sabah). Thus, this indicator is not applicable.	☒ 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.		As of to date in Harus Abadi Group, there is no Contractors/ contracts involved in all works due to this is small grower and All work is done by themselves. Their workers also did not through Recruitment agencies, due to all of their worker is through SMART Sabah and IMM 13 (refer to Immigration Act Sabah). Thus, this indicator is not applicable.	☒ 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		This small-grower certification unit has no palm oil mill. Thus, this indicator is not applicable.	☐ 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.		This small-grower certification unit has no palm oil mill. Thus, this indicator is not applicable.	☐ Conform ☐ Major Nonconformity

	PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.			☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				
3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly developed business case for Scheme Smallholders.		The group has established and implemented a Business Management Plan to support long-term sustainability and continuous improvement, covering a minimum period of three years. The plan includes projections on key operational and financial parameters such as quality of planting materials, FFB production, crop projections, cost of production, price forecasts, and financial indicators including cost-benefit analysis, discounted cash flow, return on investment, revenue, and capital expenditure. In addition, an annual budget is prepared by management and approved by top management, detailing projected expenditures and supporting	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			effective and sustainable estate management. For Harus Abadi, the planted area remains constant, with FFB production projected to decline over the three-year period, while yield per hectare shows slight fluctuation and costs per metric tonne and per hectare are projected to increase. First Raintree Division also maintains a consistent planted area, with gradual reductions in production and yield, while cost parameters remain relatively stable with some variation. For Spark Glory, the planted area is unchanged, with a gradual decrease in production and yield, accompanied by a steady increase in cost per metric tonne. Overall, the projections demonstrate forward planning by the group to manage operational performance and financial sustainability over the medium term.	
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		The group has developed a five-year replanting program covering the period from 2026 to 2030, which is reviewed annually and incorporated into the annual	☒ Conform ☐ Major Nonconformity

			financial budget. Based on the program, replanting activities are planned only for Harus Abadi, with 159.60 hectares scheduled in 2026 and 165.11 hectares in 2027, while no replanting activities are planned for First Raintree, Spark Glory, and Lebijaya during the five-year period. This demonstrates forward planning by the group to manage estate sustainability and maintain productivity through systematic replanting activities.	☐ 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 Meeting (MRM) was conducted by the group following the completion of internal audits carried out by the KOSALESA Sustainability Team in June 2025 for Harus Abadi, Spark Glory, and Lebijaya. The group-level MRM for HASB was held on 20 June 2025, chaired by the Group Manager and attended by estate management and the sustainability team. During the meeting, key aspects reviewed included follow-up actions from previous MRMs, the adequacy and effectiveness of SOPs, the Sustainable Agriculture Policy, internal audit results, updates on	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			legal requirements, stakeholder feedback and complaints, accident and injury records, environmental quality, waste management, energy usage performance, status of corrective actions, and recommendations for improvement. The review demonstrated that management has systematically evaluated and addressed the ongoing suitability, adequacy, and effectiveness of systems in place to support compliance with RSPO requirements and continuous improvement.	
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)		The group has implemented a continuous improvement action plan that takes into account key social and environmental impacts as well as opportunities for enhancement. The plan focuses on improving operational efficiency and sustainability through measures such as optimizing yield through better agricultural practices, reducing reliance on chemical pesticides through the adoption of Integrated Pest Management (IPM),	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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)		and minimizing environmental impacts and waste generation through effective resource management. Efforts are also directed towards reducing pollution and greenhouse gas emissions, while promoting waste-to-resource initiatives. In addition, the plan addresses social aspects by promoting fair labour practices, ensuring compliance with safety requirements, and strengthening engagement with surrounding communities and smallholders. The group also emphasizes the integrated management of High Conservation Value (HCV) and High Carbon Stock (HCS) areas, including peatlands and other conservation zones, to safeguard biodiversity, maintain ecological balance, and support long-term environmental sustainability.	
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		The monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template before the audit started. The auditor already verified and checked the data and figure given	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			match with their database system	☐ 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.	1.	HASB Group has adopted and implemented several documented manuals and procedures as part of its standard operating system, including the Safe and Standard Operating Procedures (SSOP), Agricultural Manual, and MPOB Guidelines for smallholders. The Agricultural Manual and MPOB Guidelines are used to govern estate operations and are maintained and updated accordingly, covering all activities from nursery to field planting, including harvesting, manuring, integrated pest management, and upkeep of mature oil palms. The SSOP outlines safety precautions, control measures, and mandatory use of personal protective equipment (PPE) for all operations, and relevant procedures are displayed at key workstations such as muster grounds, chemical storage, and diesel storage areas	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			for ease of reference. In addition, the group has established a comprehensive set of procedures addressing social aspects, including worker recruitment and employment processes, grievance mechanisms, whistleblower protection, stakeholder consultation, access to company information, and prevention of sexual harassment. These procedures demonstrate a structured approach to managing both operational and social requirements in line with applicable standards.	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		The group has established several mechanisms to ensure consistent implementation of procedures, including regular internal audits conducted by the KOSALESA Sustainability Team. The MSPO and RSPO internal audits were carried out on 11–13 June 2025 for Harus Abadi, 9–10 June 2025 for Spark Glory, and 26–28 May 2025 for Lebijaya. The results of these audits recorded three Major NCRs and one Minor NCR. Verification showed that the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			estate had submitted root cause analysis and corrective actions for all nonconformities using the designated NCR and Corrective Action Monitoring Table, as well as corrective action plans with defined completion dates. Based on the identified root causes, management implemented appropriate corrections and corrective actions, which were found to be satisfactorily closed, demonstrating effective measures to prevent recurrence of the nonconformities.	
3.3.3	Records of monitoring and any actions taken are maintained and available.		The monitoring of SOP implementation within the group is carried out systematically at all levels, from supervisory personnel to top management, with proper records maintained and regularly reviewed. Evidence verified during the audit included RSPO and MSPO internal audits conducted by the Hap Seng Plantations Sustainability Team with assistance from WWF, safety and health meetings, routine workplace inspections by field staff, periodic estate reports, on-site inspections by the Assistant General Manager, RSPO audit assessments, and ongoing	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			consultations between the RSPO team and management. Implementation of procedures is reinforced through regular briefings, daily reminders during morning muster, proper document control and storage at the administration office, and the display of relevant SOPs or summarized versions at key workstations. All records are maintained for a minimum period of 12 months. Additionally, the group effectively monitors compliance of foreign workers in line with RSPO requirements, including legality, valid permits, employment contracts, insurance, and wages, while also ensuring that suppliers and vendors adhere to the Group's Code of Conduct and Business Ethics Policy.	
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 are no new plantings or operational developments within the CU. Nevertheless, the estate has carried out internal Environmental Aspect & Impact (EAI) and Social Impact Assessment (SIA) exercises, prepared by the Sustainability	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Department of Hap Seng Plantations. Further details on the EAI and SIA are presented under Indicator 3.4.2. As such, this indicator is not applicable	☒ 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.		Harus Abadi Group, comprising Harus Abadi Sdn. Bhd., Spark Glory Sdn. Bhd., and Lebijaya Sdn. Bhd., now operates as a single entity under Harus Abadi Group. The Social Impact Assessment (SIA) entitled "Harus Abadi Group – Social Impact Assessment, Management Action Plans and Continuous Improvement Plans" was developed by the Agronomy Department (Sustainability Team) of Hap Seng Plantations Holdings Berhad, with the merged report most recently updated on 1 December 2025. The development of the SIA included a clear methodology for collecting information through site observations, review of relevant documentation, and consultations with both internal and external stakeholders. The report provides background information on the estates, company policies, grievance procedures, facilities and amenities, as well as the social impact assessment procedures and findings. Evidence confirms that the establishment of the SIA was carried out with the participation of affected stakeholders, including internal	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			workers, government agencies such as the Immigration Department, Lahad Datu Police Department, Wildlife Department, and Sabah Forestry Department, as well as neighbouring estates and local communities. Feedback from stakeholders has been incorporated into the SIA Management Action Plan and Continuous Improvement Plan for management action. Harus Abadi Group has addressed gaps identified in the previous year's minor non-conformance. Corrective actions include ensuring full participation of both internal and external stakeholders in the SIA, capturing workers' needs, concerns, and grievances while living and working on the premises. Measures have also been implemented to accurately record all workers, including casual workers, and to monitor their welfare. Rainwater sampling and analysis have been conducted to ensure safe consumption for cooking and daily use. These actions demonstrate that the SIA is now developed, reviewed, and monitored in a participatory and comprehensive manner. As a result, the previous year's minor non-conformance **NEA 01 2024** has been satisfactorily closed. The Environmental Impact Assessment (EIA) remains a	

			standalone report. It covers various operational activities, including harvesting, spraying, manuring, scheduled waste storage, and housing areas, with the objective of evaluating and analyzing the impacts of these activities on soil, water, and air quality. The EIA review process incorporates stakeholder consultations on environmental aspects, including pollution control, emergency response (ERT), High Conservation Value (HCV) areas, and land use. Inputs are gathered from internal parties such as management, mandore, and the Sustainability Team, as well as external stakeholders including government agencies, neighboring smallholders and estates, local communities, suppliers, and contractors. To date, no environmental concerns have been raised during stakeholder consultations.	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		Mitigation measures for significant environmental impacts from estate operations were implemented based on the EIA. These measures are reviewed every year, as stated in Section 3.4.2. Activities with	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			significant impacts are monitored using suitable management controls and mitigation actions. A timetable showing assigned responsibilities for mitigation and monitoring is reviewed and updated when necessary. A person in charge (PIC) has been appointed to ensure each mitigation measure is implemented within the set timeframe. Social management action plans are also reviewed and updated annually, as described in Section 3.4.2, taking into account feedback from external stakeholders. Since the CU was established, there have been no demographic changes or new systems introduced. No negative social impacts have been raised during latest external stakeholder meetings on 18/05/2025 and over the past three years. All the feedback and concern raised received from stakeholders including workers has been incorporated into the management plan	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.5: A system for managing human resources is in place.				

3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		The group has documented employment procedures under the Harus Abadi Group Employment Procedure Revison date on 1st December 2025 prepared by Kosalesa & Harus Abadi Group Management covering recruitment, selection, hiring, promotion, retirement, and termination for both local and foreign workers. The procedures describe the walk-in recruitment process as well as the recruitment of foreign workers through agencies. These procedures are made available to workers and their representatives. The procedures state that recruitment is based on criteria such as age, medical fitness, and other relevant requirements, with no discrimination based on religion, gender, nationality, or other personal characteristics. Selection is based on skills, capability, and required medical fitness. The procedures are explained to workers during induction programmes and refresher morning musters. Interviews confirmed that workers understand the recruitment process and that no recruitment fees were	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			charged.	
3.5.2	Employment procedures are implemented and records are maintained.		Based on the documents reviewed, the Harus Abadi Group has demonstrated effective implementation of its employment procedures, with proper maintenance of employment records. The audit team verified the recruitment of workers from Indonesia and the Philippines through a review of individual personnel files, which included employee names, employment contracts, passports, work permits, and other relevant documents. A review of employment records for HASB, SGSB and LSB employees confirmed that the established employment procedures are consistently implemented and that records are properly maintained by the group. Interviews with estate management further confirmed that job vacancies are communicated verbally to all workers and candidates are recommended by the estate's mandore. The majority of workers at the group are recruited	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			through a walk-in process, with no recruitment agencies engaged by the management.	
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		The group has established, documented, and implemented a HIRARC (Hazard Identification, Risk Assessment, and Risk Control) Register to systematically identify hazards, assess associated risks, and implement appropriate control measures. The register was developed using the DOSH HIRARC Guideline 2008 with input from group members to ensure relevance across all operations. The risk assessments cover a comprehensive range of estate operations, including land preparation, planting, FFB harvesting, transportation to mills, and supporting activities such as chemical storage, electrical work, and office tasks. Harus Abadi assessed 16 work activities, Spark Glory 17, and Lebijaya 15, with mitigation measures implemented in line with the assessed risks. The HIRARC register is reviewed	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			regularly during estate OSH Committee meetings to maintain relevance and incorporate updates following any incidents. The most recent reviews were conducted on 7 August 2025 for Harus Abadi, 5 December 2025 for Spark Glory, and 4 January 2025 for Lebijaya. Additional safety measures include implementing Permit to Work (PTW) systems, using certified equipment and machinery, employing competent personnel, and requiring health clearance certificates from DOSH-registered Occupational Health Doctors for workers entering confined spaces. This structured approach ensures that all operational risks are effectively managed across the group.	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		The Group has established and implemented an Occupational Health and Safety (OHS) Management Plan for 2026 covering all group members. The plan addresses key elements including hazard identification and risk assessment, legal compliance requirements, awareness and training programmes, accident and emergency preparedness,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			audiometric testing, use of personal protective equipment (PPE), and Occupational Safety and Health (OSH) Committee functions. Overall, the plan was found to be adequate and effectively implemented. Internal audits conducted by the Safety Executive, together with monthly workplace inspections, confirmed that OHS controls and programmes were consistently monitored and maintained. At Harus Abadi, a Chemical Health Risk Assessment (CHRA) was conducted by a DOSH-registered assessor in October 2024, with the report completed in November 2024. Medical surveillance for pesticide operators was carried out in December 2024, confirming that all assessed workers were fit to handle chemicals. A Noise Risk Assessment conducted in September 2021 identified several work units exposed to noise, including heavy machinery drivers, genset operators and tractor drivers. Audiometric testing conducted in January 2025 identified hearing	

			impairment in two workers, for which appropriate control measures were implemented, including mandatory use of hearing protection and annual monitoring. The previous nonconformity related to this issue was verified as satisfactorily closed. At Spark Glory, a CHRA was conducted in October 2024, with the report completed in November 2024. Medical surveillance for relevant workers was carried out in December 2025, confirming fitness for chemical handling. The estate has verified through hazard identification that noise exposure levels do not exceed regulatory limits. Ongoing monitoring mechanisms, including routine inspections and equipment maintenance, are in place to ensure continued compliance. Workers are regularly briefed on noise awareness to maintain a safe working environment. At Lebijaya, a CHRA conducted in February 2024 covered multiple work units including pesticide and fertilizer applicators, workshop	

			personnel, and storekeepers. Medical surveillance for workers exposed to chemicals was conducted in 2025, with all workers deemed fit. A Noise Risk Assessment conducted in January 2024 confirmed that all operational noise exposures were below the permissible limit in accordance with regulatory requirements. Audiometric testing for the genset operator indicated normal hearing levels. In general, the Group demonstrates a systematic approach in managing occupational health and safety, including risk assessments, medical surveillance, and continuous monitoring, ensuring compliance with applicable regulations and safeguarding workers' health and safety.	
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		Formal training program for the year 2026 was established dated 04/01/2026 and made available at the beginning of each financial year and implemented accordingly. Training identification and needs	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	form they understand, and which includes assessments of training. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.		analysis were applied to recognize the staff, workers deficient skills or knowledge gaps, particularly, in aspects of RSPO P&C. There is no associated smallholders at this group and thus no training given to them. Following the training given, regular assessment of training was conducted either by the training provider or their immediate supervisor to evaluate trainees' understanding. Else, refresher course will be organized. Training methodology given to workers are commonly On-The-Job Training, Coaching/Mentoring and Hands-on Practical Session with plenty of Graphical/Pictorial illustration than wordings as these approaches get their attention and better understanding.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.7.2	Records of training are maintained, where appropriate on an individual basis.		Training records for all group members were properly maintained, including individual training profiles where applicable, demonstrating a systematic approach to competency development and awareness. At Harus Abadi, a comprehensive range of trainings was conducted throughout 2025 covering operational, safety, and social	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			aspects. These included chemical handling and spraying practices, first aid, Integrated Pest Management (IPM), personal protective equipment (PPE) usage and replacement, fire drill exercises, and sexual harassment prevention. In addition, workers received training on manuring, harvesting, scheduled waste management, and briefings on standard operating procedures (SOP) and company policies, ensuring both operational efficiency and compliance with regulatory and certification requirements. At Spark Glory, the company implemented an extensive training programme in March 2025, which included company policies, consultation and communication procedures, SOP briefings, and RSPO and MSPO awareness. Technical and safety-related trainings such as chemical handling, fire drills, IPM, emergency response procedures (ERP), traceability and supply chain requirements were also conducted. Additional operational trainings covering harvesting, manuring, driving, spraying including triple rinsing, first	

			aid, scheduled waste management, and chemical handling were carried out earlier in February 2025, reflecting a structured and integrated training approach. At Lebijaya, training and briefings conducted in September 2025 covered key areas such as company policies, traceability and supply chain requirements, consultation and communication procedures, fire drill exercises, IPM, and emergency response procedures. Workers were also trained in chemical handling, RSPO and MSPO awareness, and driver competency. These trainings demonstrate ongoing efforts to ensure that employees are adequately informed, competent, and aligned with both operational and certification standards. Overall, the Group has demonstrated consistent implementation of training programmes across all estates, ensuring that workers are equipped with the necessary knowledge and skills to perform their duties safely and in compliance with applicable requirements.	

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.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ 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 applicable.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform

	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.			☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.5	Documented Procedures		Not applicable. This CU consists solely of a group of estates and does	☐ Conform

	The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill.		not include a palm oil mill.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity

	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.			☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.8	Sales and Goods Out		Not applicable. This CU consists	

	The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number		solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent 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		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.			
3.8.10	The mill shall record the names and contact t details of all contractors used for		Not applicable. This CU consists solely of a group of estates and does	☐ Conform

	the physical handling of RSPO certified oil palm products.		not include a palm oil mill.	☐ 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.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.12	Record Keeping (i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. (ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	(iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. (iv) For Mass Balance Module, the mill: a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)			
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	their own extraction rates based upon past experience, documented and applied it consistently.			☒ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ 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		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	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			☒ Not Applicable (justification required)
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ 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.		A documented policy on respect for human rights, including the prohibition of retaliation against Human Rights Defenders, is outlined in the Sustainable Agriculture Policy signed by the Managing Director on 01/09/2018 (HASB), 12/08/2020 (SGSB), and 01/03/2020 (LSB). The policy has been communicated to all employees through morning muster briefings. It is available in both Bahasa Malaysia and English and is prominently displayed on notice boards at estate offices and housing areas. Interviews with workers and indicated that they are aware of and understand the implementation of their human rights. The most recent company policy briefings were conducted on 03/08/2025 (HASB), 22/03/2025 (SGSB), and 23/09/2025 (LSB).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		As at the time of the audit, it was confirmed that the unit of certification does not engage in or instigate violence, nor does it use any form of harassment, including the involvement of mercenaries or paramilitary forces, in its 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.		The Group has established and implemented documented procedures to manage complaints and grievances, including the "Procedure for Reporting Complaints and Grievances (Prosedur Melapor Aduan dan Permasalahan)" and "Grievances Procedure – Appendix 1", which are applicable to both staff and workers. In addition, a whistleblower protection mechanism titled "Mekanisme Melindungi Pengadu Terhadap Tatacara Tidak Wajar (Whistleblower)" has been in place to ensure protection of complainants, with implementation dates of 27 November 2018 for HASB and 2 November 2020 for SGSB and LSB. Internal Complaint Books are made available at the operating units to facilitate employees in raising concerns, particularly on housing-related matters. At Harus Abadi, the most recent complaint recorded was related to rain gutter replacement in October 2025, and verification confirmed that appropriate corrective action had been taken in a timely manner. The grievance and complaints procedures have also been communicated to both internal and external stakeholders. This	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			included a stakeholder consultation session conducted in May 2025, involving neighbouring estates and smallholders, suppliers, Bukit Mas Palm Oil Mill, internal workers, and representatives from the Hap Seng Plantations sustainability team. Furthermore, periodic briefings were conducted at the respective estates throughout 2025 to ensure that workers are aware of the available channels and procedures for raising concerns. Overall, the Group demonstrates an effective and transparent system for handling grievances and disputes, with clear procedures, accessible communication channels, and evidence of implementation and follow-up actions.	
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 workers and sampled external stakeholders, it was found that the system is understood by the affected parties, including illiterate individuals. The complaint and grievance resolution procedures were explained to all workers during morning muster briefings held on 03/08/2025 (HASB), 22/03/2025 (SGSB), and 23/09/2025 (LSB), and to external stakeholders during the stakeholder meeting conducted on 18/05/2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		The CU ensures that all parties involved in a grievance are kept informed of its progress, in line with agreed-upon timeframes. The outcomes of the grievance process are documented and communicated to the relevant stakeholders, ensuring transparency and effective resolution.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.		The Harus Abadi Group has established a structured system to manage disputes and grievances, as defined in the documented procedures “Prosedur Melapor Aduan dan Permasalahan”, “Grievances Procedure – Appendix 1” for staff and workers, as well as the Stakeholder Consultation Procedures at both Group and estate levels. The procedures provide a transparent mechanism for raising concerns and include provisions allowing complainants to be accompanied by a representative or observer of their choice, as well as access to an independent third-party mediator where necessary. To facilitate implementation, the Group maintains Internal Complaint Forms and Complaint Books, primarily used by employees to raise issues such as housing-related matters, as well as	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			External Communication and Complaint Forms and Books for use by other stakeholders. The grievance mechanism has been effectively communicated to both internal and external stakeholders, including through engagement platforms such as the Stakeholder Meeting conducted in May 2025. Overall, the system demonstrates a comprehensive and accessible approach to grievance management, ensuring transparency, inclusivity, and appropriate channels for resolution.	
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.		Based on SIA document review and site visit, there are no local community surrounding LSB and therefore, contribution to local community development is not necessary. There are only smallholders located nearby, and LSB has granted them permission to use the estate roads free of charge. LSB has contribute to its own workers by providing one-off food pack containing groceries item to all its workers in 2025. As for HASB and SGSB, there is a local community, namely Kg. Litang, within the smallholders' area. As at the time of audit, there are no records of any formal requests for contributions from the community.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			However, engagement with the local community was conducted through the external stakeholder consultation held on 18/05/2025. It was verified that there are no disputes or grievances raised by Kg. Litang related to land access or use. The stakeholder consultation served as a platform to ensure transparency, gather feedback, and strengthen relationships with the local community. Evidence of communication and meeting attendance supports compliance with this indicator.	

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.		The Group has demonstrated that the right to use the land for all certified units is legally established, clearly documented, and not subject to dispute. Verification of land ownership documents, including the history of land tenure, confirmed compliance with applicable legal requirements and land title conditions for oil palm cultivation. At Harus Abadi, the land comprises areas under Harus Abadi Division and First Raintree Division. The Harus Abadi Division land was originally owned by Sabah Land Development and subsequently acquired and developed by the company in September 1989. The First Raintree Division land was previously owned by several villagers who had obtained the land from Sabah Land Development in the late 1990s before it was sold to First Raintree in June 2000. All relevant land ownership documents were available for verification, with original copies maintained at the Central Office in Lahad Datu and duplicates kept at the estate office. The estate falls under the jurisdiction of the Kinabatangan District, and review of documentation confirmed	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			that the land titles, including their respective lease periods, are valid and that all conditions for oil palm cultivation have been complied with. At Spark Glory, the land was previously owned by a group of smallholders who had acquired it from the Sabah Land Development Board in 1987 and subsequently developed it for oil palm cultivation in 2002. The land was later purchased by Spark Glory Sdn Bhd in July 2008. Clear and complete land ownership documentation was available, with original copies retained at the Lahad Datu office and copies at the estate level. The estate is also under the jurisdiction of the Kinabatangan District. Verification confirmed that the land titles are valid, and all terms and conditions related to agricultural use have been complied with. For Lebijaya Sdn Bhd, the land was previously owned by Sabah Land Development and acquired by the company in 1999, after which it was developed for oil palm cultivation. Land ownership documents were verified, with originals held at the Central Office in Sandakan and copies maintained at the estate office. The estate is located within the Kinabatangan District. Review of the	

			land titles confirmed that they are valid and that all stipulated conditions for oil palm cultivation have been adhered to. Overall, the Group has established clear legal ownership and land use rights for all estates, supported by proper documentation, secure record management, and full compliance with land title requirements.	
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.		As verified in Section 4.4.1, the land ownership for all operating units under the Group has been legally established, with Harus Abadi Sdn. Bhd. holding ownership since 1989, Lebijaya Sdn. Bhd. since 1999, and Spark Glory Sdn. Bhd. since July 2008. The audit confirmed that there are no outstanding land disputes or claims associated with previous ownership. Stakeholder consultations were conducted with relevant parties including representatives from Hap Seng Plantations Berhad, Spark Glory Sdn. Bhd., IOI Group Plantation Berhad, local community representatives such as the village head of Kampung Litang, and individual smallholders. Feedback obtained from these stakeholders indicated no evidence of land disputes or conflicts related to the Group's	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			operations. Further verification efforts included engagement with the Sabah Land Development Board (SLDB), where it was noted that records of the original transactions were no longer traceable due to the elapsed time exceeding 20 years. Nevertheless, SLDB confirmed that there were no issues associated with the land transactions and reiterated that the transfers were conducted legitimately in line with its rural development objectives. In addition, confirmation was obtained from the Lahad Datu Land Department, which verified that the land ownership is valid and that Lebijaya Sdn. Bhd. is the rightful owner. Overall, the audit team concluded that the land titles held by the Group are legitimate, with no evidence of disputes, and that due diligence has been undertaken to verify the absence of claims from previous landowners or other stakeholders.	
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and		The group members have developed maps at an appropriate scale that describe the extent of recognised legal, customary, and user rights. These maps were produced through a participatory mapping process involving affected	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	relevant authorities).		parties, including neighbouring communities and relevant authorities where applicable. The mapping process was facilitated and supported by Hap Seng Plantations.	☐ 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..		All relevant information including social impact assessments, proposed benefit-sharing mechanisms, and legal arrangements was made available in appropriate formats and languages, including English, to ensure accessibility and understanding among all affected stakeholders.	☒ 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.		Based on the stakeholder consultation conducted on 18/11/25 it was confirmed that local communities were represented through institutions or representatives of their own choosing, with the option to be assisted by legal counsel if desired. Furthermore, interviews with representatives from Kg. Litang confirmed that the land in question does not belong to the local communities and is not subject to customary or user rights claims.	☒ 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.		This requirement in this indicator does not apply to HASB.	☒ 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		Based on the Social Impact Assessment (SIA) Report for HASB and verification of land title documents, there is no evidence that new plantings have been established on land belonging to local communities. As confirmed in Section 4.4.1, the land is legally owned by Harus Abadi Sdn. Bhd. since 1989, Lebijaya Sdn. Bhd. since 1999, and Spark Glory Sdn. Bhd. since July 2008. The audit verified that these ownerships are legitimate and that there are no outstanding issues related to previous landowners. Stakeholder consultations were conducted with relevant parties including representatives from Hap Seng Plantations Berhad, Spark Glory Sdn. Bhd., IOI Group Plantation Berhad, local community representatives such as the village head of Kampung Litang, members of the village committee	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			(JKKK), and individual smallholders. Feedback obtained from these engagements consistently indicated that there are no land disputes or conflicts associated with the Group's operations. Further verification was undertaken with the Sabah Land Development Board (SLDB); however, records of the original land transactions were not traceable due to the transactions having taken place more than 20 years ago. Nevertheless, SLDB confirmed that there are no issues related to the transactions and affirmed their legitimacy in line with their rural development mandate. In addition, confirmation was obtained from the Lahad Datu Land Department, which verified that there are no land ownership issues and that Lebijaya Sdn. Bhd. is the rightful owner. Overall, the audit team concluded that there is no evidence of land disputes within the HASB Group, and that land ownership has been legally established, with no claims from previous owners or local communities.	
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		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by HASB since 1989 LSB since 1999 and Spark Glory since 2/7/2008. The audit team had confirmed that there was no land issues related to previous owners. The audit team has also interviewed relevant stakeholder such as the, Hap Seng Plantations Berhad, Spark Glory Sdn Bhd and smallholder Mr Paulus	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	to independent advice through a documented, long-term and two-way process of consultation and negotiation.		Gondilou, Mr Sarifudin bin Djapar Ketua Kampung Litang, IOI Group Plantation Berhad, Hap Seng Plantations Berhad, and JKKK of villagers (Kg Litang). From the interviews, it can be concluded that there was no evidence of any land dispute at HASB Group. The auditor also attempted to contact SLDB to find records of the previous landowner. However, the company stated that the transaction occurred more than 20 years ago, and the records are non-traceable. The SLDB officer assured that there is no issue regarding the transaction, emphasizing SLDB's focus on rural development and confirming the legitimacy of the transaction. Furthermore, the auditor contacted Mr. Shahdan Malik of Lahad Datu Land Department, who also confirmed that there is no issue regarding this land, and Lebijaya Sdn Bhd is the sole owner. The audit team has confirmed that there were no land issues related to previous owners, Hence the evidence required under this clause was not available.	
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by HASB since 1989 LSB since 1999 and Spark Glory since 2/7/2008. The audit team had confirmed that there was no land issues related to previous owners. The audit team has also interviewed relevant stakeholder such as the, Hap	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	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.		Seng Plantations Berhad, Spark Glory Sdn Bhd and smallholder Mr Paulus Gondilou, Mr Sarifudin bin Djapar Ketua Kampung Litang, IOI Group Plantation Berhad, Hap Seng Plantations Berhad, and JKKK of villagers (Kg Litang). From the interviews, it can be concluded that there was no evidence of any land dispute at HASB Group. The auditor also attempted to contact SLDB to find records of the previous landowner. However, the company stated that the transaction occurred more than 20 years ago, and the records are non-traceable. The SLDB officer assured that there is no issue regarding the transaction, emphasizing SLDB's focus on rural development and confirming the legitimacy of the transaction. Furthermore, the auditor contacted Mr. Shahdan Malik of Lahad Datu Land Department, who also confirmed that there is no issue regarding this land, and Lebijaya Sdn Bhd is the sole owner. The audit team has confirmed that there were no land issues related to previous owners.	☐ Not Applicable (justification required)
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by HASB since 1989 LSB since 1999 and Spark Glory since 2/7/2008. The audit team had confirmed that there was no land issues related to previous owners. The audit team has also interviewed relevant stakeholder such as the, Hap Seng Plantations Berhad, Spark Glory Sdn Bhd and smallholder Mr Paulus	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Gondilou, Mr Sarifudin bin Djapar Ketua Kampung Litang, IOI Group Plantation Berhad, Hap Seng Plantations Berhad, and JKKK of villagers (Kg Litang). From the interviews, it can be concluded that there was no evidence of any land dispute at HASB Group. The auditor also attempted to contact SLDB to find records of the previous landowner. However, the company stated that the transaction occurred more than 20 years ago, and the records are non-traceable. The SLDB officer assured that there is no issue regarding the transaction, emphasizing SLDB's focus on rural development and confirming the legitimacy of the transaction. Furthermore, the auditor contacted Mr. Shahdan Malik of Lahad Datu Land Department, who also confirmed that there is no issue regarding this land, and Lebijaya Sdn Bhd is the sole owner. The audit team has confirmed that there were no land issues related to previous owners.	
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by HASB since 1989 LSB since 1999 and Spark Glory since 2/7/2008. The audit team had confirmed that there was no land issues related to previous owners. The audit team has also interviewed relevant stakeholder such as the, Hap Seng Plantations Berhad, Spark Glory Sdn Bhd and smallholder Mr Paulus Gondilou, Mr Sarifudin bin Djapar Ketua Kampung Litang, IOI Group Plantation	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Berhad, Hap Seng Plantations Berhad, and JKKK of villagers (Kg Litang). From the interviews, it can be concluded that there was no evidence of any land dispute at HASB Group. The auditor also attempted to contact SLDB to find records of the previous landowner. However, the company stated that the transaction occurred more than 20 years ago, and the records are non-traceable. The SLDB officer assured that there is no issue regarding the transaction, emphasizing SLDB's focus on rural development and confirming the legitimacy of the transaction. Furthermore, the auditor contacted Mr. Shahdan Malik of Lahad Datu Land Department, who also confirmed that there is no issue regarding this land, and Lebijaya Sdn Bhd is the sole owner. The audit team has confirmed that there were no land issues related to previous owners.	
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by HASB since 1989 LSB since 1999 and Spark Glory since 2/7/2008. The audit team had confirmed that there was no land issues related to previous owners. The audit team has also interviewed relevant stakeholder such as the, Hap Seng Plantations Berhad, Spark Glory Sdn Bhd and smallholder Mr Paulus Gondilou, Mr Sarifudin bin Djapar Ketua Kampung Litang, IOI Group Plantation Berhad, Hap Seng Plantations Berhad, and JKKK of villagers (Kg Litang). From	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the interviews, it can be concluded that there was no evidence of any land dispute at HASB Group. The auditor also attempted to contact SLDB to find records of the previous landowner. However, the company stated that the transaction occurred more than 20 years ago, and the records are non-traceable. The SLDB officer assured that there is no issue regarding the transaction, emphasizing SLDB's focus on rural development and confirming the legitimacy of the transaction. Furthermore, the auditor contacted Mr. Shahdan Malik of Lahad Datu Land Department, who also confirmed that there is no issue regarding this land, and Lebijaya Sdn Bhd is the sole owner. The audit team has confirmed that there were no land issues related to previous owners.	
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		There were no new lands acquired for plantation and mills after 15/11/2018. The current operation area including estate as per stated in the land title.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		There were no new lands acquired for plantation and mills after 15/11/2018. The current operation area including estate as per stated in the land title.	☒ Conform ☐ Major Nonconformity

				☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the SOP – Land Dispute Management. In accordance with the Land Dispute Management, the procedure for calculating and distributing fair compensation falls within the purview of the HQ Office HASB. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		In accordance with the '*Prosedur Melapor Aduan dan Permasalahan - Pihak Berkepentingan Luaran dan Dalaman*'/ SOP – Land Dispute Management, the procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at visited estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		Not applicable since HASB is consider as Group Small grower.	☐ 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 was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the SOP – Land Dispute Management ". In accordance with the SOP – Land Dispute Management, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			the HASB HQ. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.	☐ Not Applicable (justification required)
4.7.2 (C)	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.		There was no issue regarding compensation (monetary or otherwise) with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholder such as the, Hap Seng Plantations Berhad, smallholder Mr Paulus Gondilou, Mr Sarifudin bin Djapar Ketua Kampung Litang, IOI Group Plantation Berhad, Hap Seng Plantations Berhad, and JKKK of villagers (Kg Litang). From the interviews, it can be concluded that there was no evidence of any land dispute at HASB, hence the evidence required under this clause was not available.	☒ 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.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by HASB since 1989. All the related documentation regarding the land acquisition was kept in HASB HQ Office, Lahad Datu and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholder such as the, Hap	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Seng Plantations Berhad, smallholder Mr Paulus Gondilou, Mr Sarifudin bin Djapar Ketua Kampung Litang, IOI Group Plantation Berhad, Hap Seng Plantations Berhad, and JKKK of villagers (Kg Litang). From the interviews, it can be concluded that there was no evidence of any land dispute at HASB, Hence the evidence required under this clause was not available.	
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.				
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by HASB since 1989. All the related documentation regarding the land acquisition was kept in HASB HQ Office, Lahad Datu and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholder such as the, Hap Seng Plantations Berhad, smallholder Mr Paulus Gondilou, Mr Sarifudin bin Djapar Ketua Kampung Litang, IOI Group Plantation Berhad, Hap Seng Plantations Berhad, and JKKK of villagers (Kg Litang). From the interviews, it can be concluded that there	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			was no evidence of any land dispute at HASB, Hence the evidence required under this clause was not available.	
4.8.2 (C)	Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.		Land conflict is not present in the area of the unit of certification. The audit team has also interviewed relevant stakeholder such as the, Hap Seng Plantations Berhad, smallholder Mr Paulus Gondilou, Mr Sarifudin bin Djapar Ketua Kampung Litang, IOI Group Plantation Berhad, Hap Seng Plantations Berhad, and JKKK of villagers (Kg Litang). From the interviews, it can be concluded that there was no evidence of any land dispute at HASB, Hence the evidence required under this clause was not available.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).		There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations. The audit team has also interviewed relevant stakeholder such as the, Hap Seng Plantations Berhad, smallholder Mr Paulus Gondilou, Mr Sarifudin bin Djapar Ketua Kampung Litang, IOI Group Plantation Berhad, Hap Seng Plantations Berhad, and JKKK of villagers (Kg Litang). From the interviews, it can be concluded that there was no evidence of any land dispute at HASB, Hence the evidence	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			required under this clause was not available.	
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).		There was no conflict or dispute over the land. It has been further confirmed through interviewed relevant stakeholders such as, Hap Seng Plantations Berhad, smallholder Mr Paulus Gondilou, Mr Sarifudin bin Djapar Ketua Kampung Litang, IOI Group Plantation Berhad, Hap Seng Plantations Berhad, and JKKK of villagers (Kg Litang). From the interviews, it can be concluded that there was no evidence of any land dispute at HASB.	☒ 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.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ 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.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	applicable.			
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ 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.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ 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).		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ 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.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ 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.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ 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..		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ 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.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		Not applicable. This CU consists solely of a group of estates and does not include a palm oil mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions				
Criterion 6.1: Any form of discrimination is prohibited.				
6.1.1 (C)	Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.		Harus Abadi Group adheres to its Sustainable Palm Oil Policy, signed by the Managing Director on 2/1/2026, which is available in both English and Bahasa Melayu and displayed on the company notice board. The policy commits the company to providing equal opportunities in the workplace. All aspects of employment including hiring, remuneration, training, promotion, termination, and retirement are determined based on business needs, job requirements, and individual qualifications, without discrimination based on ethnicity, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation, or age.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Feedback from interviewed employees confirmed that there is no evidence of discriminatory practices.	
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		There is no evidence of discrimination against any employee or group of employees. A review of employment contracts, salary slips, field observations, and interviews confirmed that housing, benefits, and access to amenities are provided fairly. Both local and foreign workers receive the same living standards and accommodations. Interviews with 3 workers at HASB, 2 workers at SGSB, and 6 workers at LSB confirmed that no discriminatory recruitment fees were charged. Workers only paid necessary costs related to passport, visa, medical expenses, food, transportation from their village, and flight tickets. They were informed in advance about the nature of work they would perform, specifically in the oil palm plantation, and understood that these requirements were necessary for travel to Malaysia.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available		Harus Abadi Group demonstrates that recruitment, selection, hiring, access to training, and promotion are conducted based on the skills, capabilities, qualifications, and medical fitness required for each position, in accordance with established procedures, as verified through a review of workers' personal files. Medical fitness is used solely to ensure suitability for the role and is not discriminatory. Registration cards indicate only "Fit for work" without	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			specifying any medical conditions is sighted and this was confirmed during interviews with workers. Candidate interviews are conducted by management staff, and evaluation forms are completed to assess the candidate's suitability for the position.	
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		At the time of the audit, there was only one female worker at HASB. Based on interviews, she is not pregnant and is not involved in any chemical handling activities. She confirmed that any pregnancy testing conducted by the company is intended solely to ensure the safety of workers and their fetuses when handling chemicals, and is not a discriminatory measure. Pregnancy testing is only conducted when legally required.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		The number of female workers in Harus Abadi Group is not significant to establish a gender committee. At present, there is only one female worker at HASB, while all workers at SGSB and LSB are male. Based on interviews conducted, the female worker is aware of what constitutes sexual harassment and the relevant reporting procedures. She also stated that any concerns raised would be addressed directly by the management.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.6	There is evidence of equal pay for the same work scope		Workers interviewed confirmed that they receive equal pay for the same scope of work. For example, members of the sprayer gang are paid based on the same piece rate, and harvesters receive the same rate as other harvesters performing	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			similar tasks. Any variation in pay rates is due to operational factors, such as the height of the palms (tall or short), rather than gender or nationality. Workers are paid on a daily basis with monthly payment in accordance with the Minimum Wages Order 2024. Verification of payslips and employment records, together with interviews with 3 workers at HASB, 2 workers at SGSB and 6 workers at LSB, of which consist of Malaysian, Indonesian and Philippines confirmed that the wage structure and pay scale are implemented fairly. Workers interviewed were aware of their wage entitlements and reported no discrimination in remuneration for similar job scopes. Payment practices were found to be consistent with company policy and national minimum wage regulations, with no discrepancies identified during the verification process.	☐ Not Applicable (justification required)
Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW)				
6.2.1 (C)	Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.		At Harus Abadi Group, payment documentation remain a standalone document for all entity. It consists of monthly payslips, and the terms of payment are outlined in the respective employment contracts of the workers. Samples of both the employment contracts and monthly payslips were made available for review during the audit. Labour laws, including payment	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			details and other employment conditions, are provided in languages understood by the workers and are explained by management during the induction process. Each payslip includes the worker's name, the month of payment, a breakdown of earnings (such as basic pay, overtime, and allowances), as well as any applicable deductions. Interviews with workers confirmed that they understand the contents of their payslips and are able to seek clarification from the management if required. Samples of payslips from 3 workers at HASB, 2 workers at SGSB and 6 workers at LSB were reviewed and verified, confirming that payments are made in accordance with the Minimum Wages Order 2024 and the Sabah Labour Ordinance.	
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 Group has established formal employment contracts between management and employees, which clearly define the terms and conditions of employment in compliance with applicable legal requirements. The contracts include provisions on place of work, commencement date, type of employment (daily-rated or piece-rated), wages, overtime payment, work on rest days and public holidays, as well as entitlement to paid medical and maternity leave. Statutory benefits such as Employees Provident Fund (EPF) contributions for local workers, Social Security Organisation (SOCSO), and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Employment Insurance Scheme (EIS) are also incorporated. Additional clauses cover retirement age, repatriation costs, termination conditions by either party, mutual termination, and notice periods. All employment contracts are prepared in Bahasa Malaysia, a language generally understood by both local workers and foreign workers from Indonesia and the Philippines. Key payment conditions, including working hours, overtime rates, and rest day compensation, are clearly stipulated within the contracts. Verification of sampled employment contracts across all audited estates confirmed that the documents are valid, current, duly signed, and witnessed, and contain all required terms and conditions in accordance with legal requirements. Payslips issued to workers were also reviewed and found to provide accurate and transparent information on wages and compensation for all work performed. Interviews and document reviews involving workers of various nationalities, including Malaysian, Indonesian, and Filipino employees across Harus Abadi, Spark Glory, and Lebijaya estates, further confirmed consistent implementation of employment terms and conditions.	

			Overall, the Group demonstrates compliance with labour requirements and ensures that workers are properly informed of their rights and entitlements.	
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		There is evidence of legal compliance with regard to regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, notice periods, and other labour requirements as stipulated in the Letters of Employment Offer issued to workers. Compliance with these requirements was verified through the review of payslips and employment contracts. Harus Abadi Group adheres to the legal requirements of the Sabah Labour Ordinance concerning working hours and other labour provisions. The normal working hours are 7.5 hours per day with a 0.5-hour break, with the designated break time at the estate from 10:30 am to 11:00 am. Overtime is carried out based on mutual agreement between management and workers and is implemented in accordance with legal requirements. Overtime work is offered when	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			additional work is required, and no discrimination was observed in its allocation. Verification during the audit through the review of checkroll records, payslips, and employment contracts confirmed that these requirements are being implemented accordingly. Payment for annual leave and work performed on rest days was verified through payslips for all workers as listed in 6.2.2.	
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure		The CU has ensured the provision of adequate housing, medical services, and welfare facilities for its workers. The houses provided are in good condition and generally well maintained. Each house contains 2 to 3 bedrooms and sufficient to accommodate all workers. Electricity is using genset and use rain water harvesting for daily use except for drinking. The houses are furnished with basic necessities such as cupboards, mattresses and pillows. Interviews with workers confirmed that the housing and amenities provided are adequate and comfortable, and any repair requests are attended to promptly by the management. Site visit made during the audit confirmed this. Housing inspections are conducted	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			weekly by the field supervisor using the "Residential & Utility Buildings Inspection Report." Any issues identified during the inspection are recorded in the checklist, and corrective actions are taken accordingly. Workers are entitled to free medical treatment at the Hap Seng Estate clinic. The CU has arranged with Hap Seng Plantation Management to debit the cost of treatment directly for services received by its workers. There are currently no dependents residing in the estate. Therefore, the crèche is not in operation. This was verified during interviews and site inspections. The estate management will reinstate the crèche facility should there be a future need for childcare services.	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		There is no grocery shop within the CU. However, the management has made arrangements to assist workers in purchasing necessary items from external supermarkets by collecting their orders and facilitating the purchase. Workers can also obtain food and daily necessities from nearby plantation estates such as Hap Seng Litang Estate and Bukit Mas Estate for	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the First Raintree Division, as well as IOI Unico Desa near the Harus Abadi Main Division. In addition, some workers who own vehicles occasionally travel to Lahad Datu to purchase their necessities. Based on verification, the prices of goods at the nearby estates are reasonable and the available items are sufficient to meet the workers' needs.	
6.2.6	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist		The Group ensures that all workers receive wages in compliance with the Minimum Wages Order 2024, with payments aligned to the number of working days. In addition to basic wages, the Group has calculated the prevailing wage by incorporating both monetary earnings and in-kind benefits provided to workers. These in-kind benefits include housing, electricity, water supply, transportation to work, as well as access to sports and recreational facilities, education, childcare, and healthcare. At Harus Abadi, the calculation of prevailing wages indicates that local workers receive an average monthly take-home salary supplemented by in-kind benefits, resulting in a total prevailing wage that reflects both cash and non-cash components. Similarly, foreign workers receive additional in-kind benefits which contribute to their overall remuneration package.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			At Spark Glory, the prevailing wage calculation for foreign workers includes a combination of take-home salary and substantial in-kind benefits, demonstrating that workers receive total compensation above the minimum wage requirements. At Lebijaya, the prevailing wage assessment also incorporates significant in-kind benefits for both local and foreign workers, contributing to an overall remuneration package that meets or exceeds statutory requirements. Overall, the Group has demonstrated a structured approach in determining prevailing wages, ensuring that workers are fairly compensated through a combination of wages and benefits, in line with regulatory requirements and industry practices.	
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		At the current employment, core tasks such as harvesting, manuring, and spraying are carried out by permanent and full-time workers. There are no temporary workers or contractor workers were employed at the company	☒ 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		Harus Abadi Group subscribes to Sustainable Palm Oil Policy signed by the Managing Director on 2/1/2026. The policy recognizes and respects of employees to join trade union of their choice and to bargain collectively subject to the provisions of relevant national legislations. The policy was explained to all workers during the morning muster and is effectively implemented through the Workers Representative Committee (JCC). The JCC facilitates open communication for employees, with meetings held once a year. Interviews with workers confirm that they are aware of their worker representatives.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request		Due to the very small number of workers in HASB, SGSB, and LSB, no official trade union has been formed. However, workers have selected their own representatives to be part of the Workers Representative Committee (JCC) as part of the formal arrangement for RSPO compliance. The JCC comprises both worker and management representatives. Based on interviews conducted during the audit, workers confirmed that they are able to raise any concerns directly with the management when necessary.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		Interviews with the workers' representatives confirmed that the management did not interfere in the formation of the workers' representation. Although the number of workers is small and not significant to formally establish a committee, the workers have voluntarily selected their representatives. The representatives were freely elected by the workers through an election process, which was confirmed during interviews. Evidence of the election process and appointment letters was also observed. The selected representatives reflect the diversity of the workforce in terms of gender, nationality, and ethnicity.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.4: Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		Harus Abadi Group subscribes to Sustainable Palm Oil Policy signed by the Managing Director on 2/1/2026. The policy prohibits child labor and outlines remediation measures. It specifically states that individuals under the age of 18 are not to be employed in hazardous areas, aligning with the Children and Young Persons (Employment) Act 1966, which prohibits the employment of children and young persons in hazardous work environments. The company's commitment extends to its service contracts and supplier agreements, mandating strict adherence to child labor regulations. This comprehensive approach	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			underscores the company's dedication to upholding child labor laws and promoting the welfare of young individuals.	
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		Evidence confirms that the minimum age requirements are met in Harus Abadi Group. There is no evidence was found to indicate that the group has employed individuals under the age of 18. This was verified through the review of the Workers Master List, workers' personal files, employment contracts, and payslips, which include details such as IC numbers (for Malaysian), passport details and dates of birth. Based on the documentation reviewed, there was no indication of any workers below 18 years old being employed by the group.	☒ 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 the documents reviewed, interviews conducted, and on-site observations, there is no evidence indicating that the company has employed any person below the age of 18 years.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.4.4	The unit of certification demonstrates communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live		Harus Abadi Group actively communicates its commitment to a no-child-labor policy, highlighting the negative impacts of child labor and promoting child protection to supervisors, key staff, smallholders, and surrounding communities. This information was shared during external stakeholder consultations held on 18/05/2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.5: Policies and procedures in place to protect workers' rights.				
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		The policy to prevent sexual harassment and all other forms of harassment and violence was available in Harus Abadi Group - Sustainable Palm Oil Policy signed by Managing Director on 2nd January 2026. The policy is prominently displayed on notice boards at each estates and housing areas. The policy too was communicated through the morning muster briefing and during JCC meeting. To date, no evidence or incidents contradicting this policy were identified during interviews with the female worker at HASB.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		A policy to protect the reproductive rights is available in Sustainable Palm Oil Policy (SPOP) signed by Managing Director on 2nd January 2026. It include provisions for safeguarding the reproductive rights of all workers. The Labour Standard acknowledges	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			employees' rights to reproduction and reproductive health, ensuring their right to make decisions regarding reproduction. Interviews with female worker provide evidence that this standard is being implemented, with female employees receiving 98 days of paid maternity leave and pregnant workers assigned lighter duties. Interviews with female employees further confirmed their awareness of this policy.	☐ 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		There is only one female worker at HASB, who is neither currently pregnant nor has given birth in the past two years. Therefore, this indicator is not applicable.	☒ 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.		Each entity has its own grievance procedure which is available in both English and Malay. The procedure outlines flow charts for external and internal stakeholders. The procedure states that grievances from internal stakeholders shall be resolved within 7 working days while complaints from external stakeholders shall be acknowledged within 7 working days and resolved within 30 days and escalated to HQ if not resolves. The procedure allows all stakeholders to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			communicate to management either by phone, email, letter or complaints form. The procedure states a commitment to ensuring the anonymity of complainants, Records of complaints received from internal stakeholders are recorded in the Grievance Logbook for Internal stakeholders. Throughout the year 2025, all complaints received were only related to damaged housing facilities that needed repair, and it is confirmed by workers that all complaints were addressed in a timely manner. This communication also occurs through external stakeholder consultations held on 18/05/2025.	

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		The company employs workers who voluntarily apply for positions, as confirmed through interviews with IMM13 permit holders and Indonesian workers. The company does not directly recruit workers from the Philippines or Indonesia, nor does it engage recruitment agencies; therefore, workers have not incurred recruitment fees, experienced debt bondage, or had wages withheld. This practice complies with Malaysian labor laws, which prohibit unauthorized deductions from wages. The company also does not retain workers' identity documents, in accordance with the Passports Act 1966. Workers confirmed that overtime is voluntary and compensated on a piece-rate basis. Regular working hours are limited to eight hours per day, with no work on rest days, aligning with the Sabah Labour Ordinance requirements for maximum working hours and rest periods. Employment contracts also ensure that employees who resign without providing the required 14-day notice are not subject to debt bondage, safeguarding their freedom to leave	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			employment without financial penalty.	
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		Harus Abadi Group upholds its Foreign Workers Policy Statement as part of the Sustainable Palm Oil Policy, ensuring fair treatment of all foreign employees in recruitment, working conditions, and provision of decent housing. The company strictly follows a no contract substitution principle and applies a clear procedure and flowchart for all foreign worker employment. Foreign workers are not subjected to discrimination. The group also complies with Malaysia's Minimum Wage Order 2024 and provides orientation programs to help workers understand the language, safety regulations, and cultural norms in Malaysia. Most foreign workers are long-serving, with a strong understanding of their rights and entitlements.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.7: Appropriate health and safety measures are in place.				
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		The Group has appointed the Group Manager and Estate Managers as the designated persons responsible for occupational safety and health (OSH) matters, serving also as chairpersons of the OSH Committees. The chairpersons possess the necessary knowledge and have access to current national regulations and collective agreements to ensure compliance. Duties for the implementation of OSH practices at estate level have been delegated to OSH Coordinators, who are formally appointed with official letters outlining their responsibilities. This ensures a clear line of accountability for health and safety management across all group members. OSH Committee meetings are conducted quarterly, with documented minutes confirming regular and structured discussions. Meetings were held on 19 July 2025 at Harus Abadi, 6 March, 6 June, 5 September, and 5 December 2025 at Spark Glory, and 17 March, 16 June, 15 September, and 10 December 2025 at Lebijaya. The meeting agendas consistently included	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the review and approval of previous minutes, discussion of health, safety, and welfare concerns raised by all parties, review of accident reports, workplace inspections, and evaluation of safety programmes and related issues. Overall, the Group demonstrates a structured and proactive approach to OSH management, with clear roles, formalized appointments, and regular committee meetings to monitor, review, and improve health and safety performance.	
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 incidents. Besides that, the procedures have been summarized in a chart flow form and displayed for information of all employees. They include emergencies relating to earthquakes, fire, chemical spillage, flood, animal attack/poison, COVID 19 and accident at workplace. During site inspection at group member field operations, it was sighted Emergency Response Plan was available at Chemical Store, Office, Workers Housing, etc. During interviews with sampled workers, it was noted that	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			all workers understand emergency procedures. First aid training was conducted annually by OSH Coordinator, and records training was sighted and reviewed. Master list of first aid box of group members which is available at the office was checked and verified. Observed that, first aid boxes are 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 stock of first aid boxes is regularly checked and refilled, when necessary, by an OSH Coordinator. Telephone numbers and names of the members of the Emergency Response Team (ERT) were communicated to all employees and displayed on 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. A quarterly review on accident cases has been carried out	

			during quarterly OSH committee meeting.	
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.		During field inspections of harvesting operations, it was observed that workers were consistently wearing appropriate PPE. This included harvesting shoes, rubber boots, nitrile/cotton gloves and safety helmets or straw hats. These measures are in accordance with the risk assessments conducted to ensure all potentially hazardous operations are covered. The condition of each PPE item and its valid lifespan were found to be satisfactory. The cost of PPE is fully covered by the management. Interviews conducted during the site visit revealed that workers are aware and appreciative of the management's provision of all PPE. They also understand the critical importance of consistently using the required PPE during work, as well as the proper methods for PPE storage and disposal. Based on interviews and site inspections, sanitation facilities for those applying pesticides were available near the chemical store area. After completing spraying activities, workers change out of their PPE, wash, and put on their personal clothing in this	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			area. Clothing lockers are provided for workers to change from street clothing to work clothing and vice versa at the end of their work shift.	
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection		The Group provides medical care and accident insurance coverage to all employees, including both local and foreign workers, in compliance with the Employees' Social Security Act 1969 (Act 4). Verification of the last three months' contributions October, November, and December 2025 submitted to SOCSO on Form 8A confirmed that all statutory payments were duly made for employees at the Group's estates. The registered employer numbers for each entity are Harus Abadi (F9500001304X), First Raintree (F950001751V), Spark Glory (F9500001993K), and Lebijaya (F9700010084A). Based on the available records, there have been no claims or compensation disbursed to workers to date, indicating that there have been no reportable accidents or incidents requiring SOCSO intervention. This demonstrates the Group's compliance with statutory social security obligations and the effective management of employee welfare.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		The Group systematically records occupational injuries using Lost Time Accident (LTA) metrics, which are monitored through monthly accident Key Performance Indicators (KPIs). Each estate maintains detailed accident statistics that are reviewed periodically to ensure effective management of workplace safety. At Harus Abadi, the Form JKKP 8 for 2024 was submitted timely to DOSH on 21 January 2025 via the MyKKP System. Accident records were well-maintained, with a total of 39,200 hours worked and zero lost workdays reported. At Spark Glory, the Form JKKP 8 for 2024 was submitted to DOSH on 25 March 2025 via MyKKP System. Accident records indicate a total of 4,726 hours worked with no lost workdays, demonstrating effective risk management. At Lebijaya, the Form JKKP 8 for 2024 was submitted timely on 3 February 2025 via MyKKP System. Records show a total of 32,970 hours worked, with zero lost workdays reported. Overall, the Group demonstrates strong occupational safety performance, with all estates reporting no lost-time	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			accidents in 2024 and compliance with statutory accident reporting requirements.	

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 Group has implemented an Integrated Pest Management (IPM) Plan that is actively monitored to ensure effective, sustainable, and environmentally responsible pest control. The plan is designed to minimise or eliminate significant pest threats that could impact palm health, worker safety, and the surrounding community, while preventing yield losses and damage to palms. It also promotes biodiversity by encouraging beneficial flora and fauna, supports early pest detection for timely interventions, and fosters ecological balance through biological control methods. Biological controls are applied through the strategic planting of beneficial species such as Turnera subulata,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Cassia cobanensis, and Antigonon leptopus, which attract natural predators to regulate pest populations. The IPM Plan is integrated into the agronomist's reports to ensure continuous implementation and monitoring, with systematic record-keeping of pesticide usage and reduction trends to track progress in minimising chemical inputs. Periodic training is also provided to relevant personnel to enhance capacity and ensure consistent adherence to IPM practices. Overall, the Group demonstrates a proactive and ecologically responsible approach to pest management, combining monitoring, biological controls, and capacity building to maintain palm health while supporting environmental sustainability.	
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 species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]		It was identified that there is no use of fire for the pest control at the estates.	☒ 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 group continued to use agrochemicals based on its technical guidelines such as the "Code of Good Agricultural Practice For Oil Palm Estate and Smallholdings" from MPOB and SOP on Agricultural Practices Doc Ref No GAP MS 1784:2016 on harvesting, integrated pest management and upkeep of mature oil palms were also referred, where written justifications had been provided for various fields operations. The Manual has included a chemical register list which indicates the use of selective products that are specific to the targeted pest, weed or disease. The procedures also covered the use of PPE when handling the chemicals. The estates continued to use pesticides as per the SOPs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients		All estates in Harus Abadi Group, continued to maintain records to show the types of pesticides used with active	☒ Conform ☐ Major Nonconformity

	applied per ha and number of applications) are provided.		ingredients and their LD50 and where these pesticides had been used, the total quantity, number of applications and active ingredients applied per ha. Pesticides are used only when justified and areas used were recorded in bin cards, program sheets, chemical register, field cost books and in progress reports. All estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were available for verification.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		The group have implemented a long-term chemical reduction plan where they are currently monitoring the usage of chemicals monthly to ensure reduction of chemical use in the long run. Paraquat was eliminated. In its place, alternatives such as Glyphosate and Glufosinate Ammonium were used instead. The estates also have implemented an IPM Plan to further reduce the use of pesticides. Sighted during the site visit the establishment of beneficial plants along the estate roads.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		There was no evidence of prophylactic use of pesticides except in matured fields, where prophylactic spraying using diluted cypermethrin are still practised for the Pest and Diseases management such as control of Rhinoceros Beetle as per SOPs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to: a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.		All estates continued to use only pesticides which are officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A) and in accordance with USECHH Regulations 2000. The review of the chemical register concluded that all pesticides used were of class III & class IV. The use of paraquat had been prohibited in all 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion		All estates ensured that pesticides were handled and applied by trained personnel in accordance with SDS and CHRA. All workers such as storekeepers, sprayers, and those handling fertilizers received training, including refresher courses, on chemical	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		hazards and safe usage. Sighted latest chemical handling was conducted on 13/01/2025 (Harus Abadi), 20/02/2025 (Spark Glory) and 24/09/2025 (Lebijaya). 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.	☐ Not Applicable (justification required)
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		The 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 SDS. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorised personnel i.e. storekeeper. The stores in the estate 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. 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.		All estates continued to use only pesticides which are officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A) and in accordance with USECHH Regulations 2000. The review of the chemical register concluded that all pesticides used were of class III & class IV. The use of paraquat had been prohibited in all estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			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.	
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		Aerial spraying of pesticides is not a practice in the group. 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.		The Group maintains a well-documented annual medical surveillance program for pesticide operators, ensuring that any work-related health concerns are promptly identified and addressed. At Harus Abadi, three pesticide operators and other recommended workers from the CHRA assessment underwent medical examinations at Klinik Mabello (Paris) Sdn. Bhd. by OHD Dr. Mohamad Fikri Zanal Abidin between 26 December 2024 and 27 January 2025, with all workers deemed fit to handle chemicals. At Spark Glory, one pesticide operator	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and recommended worker underwent a medical examination at Klinik Mabello (Jeroco) Sdn. Bhd. by the same OHD on 11 December 2025, with the assessment confirming fitness for chemical handling. At Lebijaya, all workers involved with pesticides were examined at Klinik Mabello (Jeroco) Sdn. Bhd. by OHD Dr. Mohamad Fikri Zanal Abidin on 5 October 2025 and at Klinik Elopura Sdn. Bhd. by OHD Dr. Shaji A/L Prathap Gopal. All workers were confirmed fit to safely handle chemicals. Overall, the Group demonstrates consistent implementation of medical surveillance for pesticide operators across all estates, ensuring compliance with occupational health requirements and safeguarding worker health in chemical handling operations.	

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 Group has established and actively maintains a comprehensive waste management plan that encompasses reduction, reuse, recycling, and proper disposal of waste according to its hazardous characteristics and toxicity. The plan identifies the types of waste	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			generated across the estates and specifies the corresponding disposal methods and designated locations. Scheduled wastes, including empty containers, spent batteries, and used mineral oils, are collected and managed by registered waste collectors to ensure safe and compliant handling. Domestic wastes, such as household and food waste, are either disposed of in company-managed landfills or recycled where applicable. Overall, the Group demonstrates a structured and responsible approach to waste management, ensuring environmental compliance while promoting sustainable practices in the handling and disposal of both hazardous and non-hazardous wastes.	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		The Group has established clear procedures for the proper handling and disposal of waste materials, including both domestic and hazardous wastes. Worker interviews confirmed a good understanding of waste segregation practices, ensuring that wastes are correctly categorized before disposal. Hazardous or scheduled wastes are managed and collected by licensed contractors authorized by the Department of Environment (DOE).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The Group maintains an up-to-date inventory in accordance with the 5th Schedule, which was verified to match the physical stock at the storage area. Online consignment notes were appropriately completed and submitted, demonstrating compliance with regulatory reporting requirements. Scheduled wastes generated by the Group are not stored for more than 180 days, ensuring timely disposal. The most recent collections were conducted by Lagenda Bumimas Sdn. Bhd. on 29 December 2025 for Harus Abadi and 8 July 2025 for Spark Glory. The scheduled wastes collected included SW305, SW306, SW102, SW410, SW409, and SW327. Overall, the Group demonstrates effective implementation of waste management procedures, ensuring compliance with statutory requirements and responsible handling of hazardous and scheduled wastes.	
7.3.3	The unit of certification does not use open fire for waste disposal.		During site visits to field operations, workers' quarters, and landfill areas, there was no evidence of open burning for waste disposal. All domestic wastes, including household and food waste, are managed responsibly through disposal at designated landfills. The landfills visited during the audit were located at Block 03	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			for Harus Abadi and Block 5 for Lebijaya, confirming that waste management practices are implemented in accordance with environmental and regulatory requirements.	☐ 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 group continued to implement the good agriculture practices as contained in Agricultural Manual such as soil conservation, establishment & maintenance of Mucuna Bracteata and other Legumes Cover Crop, to manage soil fertility, to optimise yield and minimise environmental impacts. Fertilizer application, which is of paramount importance for maintaining soil fertility, was carried out in accordance with the recommendations stipulated in the Agronomist's Report. For Spark Glory and Lebijaya, agronomic advisory services were provided by Hap Seng Plantations, while Harus Abadi engaged a third-party consultant, Agromate (M) Sdn. Bhd. Annual fertilizer recommendations were developed based on the results of annual foliar sampling. Implementation of the fertilizer application programme was monitored through programme sheets, bin cards, and Field Cost Books.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		The Group conducts periodic foliar and soil sampling through external agronomists, using the results to guide fertilizer input recommendations and ensure optimal nutrient management. These sampling activities are essential for monitoring changes in soil and plant nutrient status over time. Annual foliar sampling assesses key nutrients, including nitrogen (N), phosphorus (P), potassium (K), magnesium (Mg), calcium (Ca), and boron (B), while soil sampling is carried out concurrently to provide a comprehensive view of nutrient availability. At Harus Abadi, foliar sampling and analysis were completed on 27 September 2025, and soil sampling and analysis were conducted between 21 and 27 March 2023. At Spark Glory, foliar sampling and analysis took place from 19 to 26 March 2025, with soil sampling conducted earlier, between 28 March and 6 April 2023. These practices demonstrate the Group's commitment to evidence-based agronomic management, supporting both productivity and sustainable soil health management.	☒ 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.		A nutrient recycling strategy was in place which included stacking pruned fronds and manually weeded weeds / grass that were left to decompose in the respective fields. There was no application of Empty Fruit Bunches (EFB) and Palm Oil Mill	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Effluent (POME) in all estates.	☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		All estates under the Group have maintained comprehensive records of fertilizer inputs, with application programs and supporting documentation made available for audit verification. In 2025, the primary fertilizers applied were compound types, including NK Mixture, NK, and NPK, with an average application rate per palm ranging from 3.00 kg to 6.00 kg. The relatively lower application rates reflected the maturity of the palms, many of which were approaching the replanting stage. Fertilizer usage was implemented in accordance with agronomic recommendations and closely monitored. Records were systematically maintained in Fertilizer Application Record Books and supported by corresponding Bin Cards, ensuring traceability and accountability. Review of the 2025 records confirmed that fertilizer application was consistent with the planned program. Total fertilizer usage for the year was 75 metric tons (MT) each of NK and NPK at Harus Abadi, 54.40 MT of NK Mixture at Spark Glory, and no fertilizer application at Lebijaya due to ongoing replanting activities. These practices demonstrate the Group's adherence to agronomic guidelines, optimized fertilizer use, and effective record-keeping to support both productivity and sustainability objectives.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.5: Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		There were no fragile or marginal soils identified within the group. Soil surveys and assessments were conducted by the Hap Seng Plantations – Agronomy Department in 2018 for Harus Abadi and Spark Glory, and in 2020 for Lebijaya. The objective of the assessment was to characterize the soil types within the estates, group the soils into appropriate management units for oil palm cultivation, and identify any potential soil-related constraints. The assessment concluded that the soil series identified were as follows: ▪ Harus Abadi and First Raintree Division: Kretam soil series only. ▪ Spark Glory: Kinabatangan and Kretam soil series. ▪ Lebijaya: Kinabatangan and Kretam soil series. No problematic soils, such as podzols or acid sulphate soils, were identified across all estates. The estates maintained relevant soil maps and supporting documents as objective evidence. These documents were sighted and verified during the audit. Soil mapping was conducted using maps at a scale of 1:15,000, which were applied for field survey purposes.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.5.2	There is no extensive replanting of oil palm on steep terrain.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no extensive replanting of oil palm on steep terrain or new development of areas at all estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		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 extensive replanting of oil palm on steep terrain or new development of areas at all estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				
7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		There were no fragile and marginal soils in the group. Soil survey and assessment report was conducted by Hap Seng Plantations – Agronomy Department in 2018 for Harus Abadi and Spark Glory, and in 2020 for Lebijaya. The study area has land with slopes of level, undulating, rolling and hilly (0-38% or 2-20°). Most of the upland areas are	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			well to moderately well drained but the river floodplains are well drained to poorly drained. No planting more than 25° during site inspection at all estates.	
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.		Extensive planting on marginal and fragile soils is not practiced within the estate. No fragile soil has been categorized on the estate premises. In the planning process for replanting, careful consideration is given to factors such as land terrain, drainage, and road systems. Reference is made to the Agriculture Manual to ensure adherence to industry standards and guidelines.	☒ 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		Soil maps and topography information were utilized in the planning of replanting activities. The details of soil series and topography are documented in section 7.5.1. The group has taken into account factors such as land terrain, drainage, and road systems during the planning process. In ensuring best practices, reference was made to the Agriculture Manual. This manual provides guidelines for optimal planting practices, contributing to the success of the replanting efforts.	☒ 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.		Based on the soil map and site visit, no peat soil was identified in either estate.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		Based on the soil map and site visit, no peat soil was identified in either estate.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		Based on the soil map and site visit, no peat soil was identified in either estate.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		Based on the soil map and site visit, no peat soil was identified in either estate.	☐ 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.		Based on the soil map and site visit, no peat soil was identified in either estate.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines		Based on the soil map and site visit, no peat soil was identified in either estate.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]			
7.7.6 ©	All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2*		Based on the soil map and site visit, no peat soil was identified in either estate.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	(2018) and associated audit guidance.			☐ 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.		Based on the soil map and site visit, no peat soil was identified in either estate.	☐ 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		The Group has reviewed and updated its Water Management Plan to ensure sustainable use of water in daily operations. The plan addresses key areas including soil moisture conservation, protection of buffer zones and riparian reserves, provision of water for domestic use, contingency measures for drought, sewage and septic tank management, storage of lubricants and fertilizers, and monitoring of rainfall. Domestic water use is primarily sourced from rainwater, utilized for washing and bathing, and, as revealed in worker interviews, also occasionally for cooking. To supplement this, the company provides bottled drinking water and access to treated water from Bukit Mas Palm Oil Mill via tanks or jars. Although proper filtration and treatment systems for rainwater are not yet in place, no waterborne issues have been reported. Hap Seng Plantations Central Laboratory monitors water availability and ensures that operations do not adversely affect other water users. River water is sampled annually to assess key parameters including pH, Dissolved Oxygen (DO), Biochemical Oxygen Demand (BOD5), Chemical Oxygen Demand (COD), Total	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Suspended Solids (TSS), Oil & Grease, Ammoniacal Nitrogen, and Turbidity. The latest sampling conducted on 9 October 2025 at two points along Sungai Tagas indicated that water quality generally meets Class IIB of the National Water Quality Standards for Malaysia (NWQSM). No natural waterways or rivers pass through Harus Abadi. Overall, the Group demonstrates proactive water management practices, combining monitoring, alternative domestic water provision, and protection of natural water resources to ensure sustainable and safe water use.	
7.8.2	7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		Spark Glory and Lebijaya estates have actively implemented measures to protect watercourses by maintaining riparian buffer zones in accordance with company policy and RSPO best practices. These buffer zones play a key role in preventing soil erosion, reducing runoff, and supporting biodiversity by limiting agrochemical application and conserving natural habitats. Signage has been installed to raise awareness among workers, and activities are guided by the River Reserve Management guidelines. At Spark Glory, a riparian zone has been established along Block 3, adjacent to Sg. Tagas, which passes through the estate. At Lebijaya, pesticide use has been gradually reduced since August 2021,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			with Sg. Sikok running through Blocks 03 and 04 of the estate, as verified on-site and through estate maps. Measures to prevent contamination of man-made waterways have also been implemented, including allowing grasses along watercourses to grow naturally and maintaining them through selective slashing when necessary. These practices demonstrate the Group's commitment to sustainable water management, erosion control, and the protection of aquatic and riparian ecosystems within estate operations.	
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		Not applicable as there is no mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		Not applicable as there is no mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 7.9:				

Efficiency of fossil fuel use and the use of renewal energy is optimized.				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		The Group has established a documented plan to enhance fossil fuel efficiency and optimize the use of renewable energy, with regular monitoring to support continuous improvement. Energy consumption from both renewable and non-renewable sources is systematically recorded, compiled, and analyzed to identify trends and guide operational improvements. Measures to improve fossil fuel efficiency include regular servicing of generator sets to ensure smooth operation and prevent excessive greenhouse gas emissions, and daily vehicle inspections by drivers with results recorded in inspection checklists. Site visits confirmed that all estates compile energy data on a monthly basis and maintain records for further action to optimize energy usage. At Harus Abadi Estate, diesel consumption decreased from 73,472 L in 2023 to 46,664 L in 2025, with crop production ranging from 7,519 to 6,457 metric tons and a decreasing diesel-to-crop ratio from 9.77 to 7.23. Spark Glory Estate recorded a reduction in diesel usage from 5,136 L in 2023 to 3,400 L in 2025, while FFB production ranged from 1,156.95 to 812.95 metric tons, improving the diesel-to-FFB ratio from 4.44 to 4.18. At Lebijaya, diesel consumption slightly declined from 23,268 L in 2023 to 21,653	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			L in 2025, while FFB production decreased from 2,628.44 to 1,643.88 metric tons, resulting in a rising diesel-to-FFB ratio from 8.83 to 13.17, reflecting operational adjustments associated with replanting activities. Overall, the Group demonstrates a proactive approach to energy management, combining data monitoring, preventive maintenance, and operational controls to improve fossil fuel efficiency and support sustainable energy use.	
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 assessment of GHG emissions and the application of the PalmGHG Calculator are not applicable, as there is no palm oil mill included under the scope of this group certification. The certification scope covers only estate operations, and therefore no milling activities, fuel combustion, or processing-related GHG emissions are generated. Consequently, the use of the PalmGHG Calculator, which is applicable to palm oil mill operations, is not required for this assessment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.10.2 (C)	Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).		Auditors has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		The Environmental 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. Plans to reduce or minimize them are in place.	☐ 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 group members have strictly adhered to the Sustainable Palm Oil Policy dated 02/01/2026. During the audit, there was no evidence to suggest that fire had been used for land preparation. This compliance was particularly evident during replanting activities, which were conducted using mechanical and environmentally friendly methods as observed during the assessment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			This adherence demonstrates the group's commitment to sustainable agricultural practices and regulatory requirements, while also mitigating environmental impacts such as air pollution and soil degradation associated with open burning. Regular monitoring and record-keeping further reinforce compliance with the Zero Burning Policy.	
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		Fire prevention and control measures are established in group members. The Zero Burning Policy has been established and monitoring Hotspot using the RSPO Hotspot Hub or NOAA satellites. The system monitors any possible occurrence of fire within or near the concession areas. There are fire prevention teams established. Among the mechanisms to prevent fire are training on firefighting for the ERT, preparing fire-fighting facilities such as tractor mounted with water bowser and submersible water pump.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		The group members had discussed and engaged with adjacent stakeholders on fire prevention and control measures during stakeholders meeting on 18/05/2025.	☒ 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.		There is no new land clearing since Nov 2015 in Harus Abadi Group. Therefore, this Indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the		The HCV Assessment Report remains a standalone report for each entity. HASB The "Potential High Conservation Value Area Assessment Report of Harus Abadi Sdn. Bhd." was made available to the auditor based on an assessment conducted from 10th to 12th January 2019 and completed on 25 January 2019. A	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	current HCV assessment of those plantations remains valid.		new Report namely "HCV-HCSA Assessment Report of Harus Abadi Sdn Bhd" was then issued with latest review on 01/12/2025. Both report were prepared by the Sustainability Unit of Hap Seng. The assessment confirmed that no Rare, Threatened, or Endangered (RTE) species were identified at the Harus Abadi estate. A High Conservation Value (HCV) 3 area, specifically a mud volcano, was identified and is being actively conserved and maintained by the estate. <u>SGSB</u> The "Potential High Conservation Value Area Assessment Report of Spark Glory Sdn. Bhd." was made available to the auditor based on an assessment conducted from 10th to 12th January 2019 and completed on 25 January 2019. A new Report namely "HCV-HCSA Assessment Report of Harus Abadi Sdn Bhd" was then issued with latest review on 01/12/2025. Both report were prepared by the Sustainability Unit of Hap Seng. Based on the assessment, no Rare, Threatened, or Endangered (RTE) species were identified at SGSB. The assessment identified a potential HCV 4 area, where the estate has established and maintained a river buffer zone along Sg. Tagas. It was also noted that the estate is located adjacent to the Tabin Wildlife Forest Reserve. The total identified HCV area is 1.19 ha. <u>LSB</u>	☐ Not Applicable (justification required)

			The auditor reviewed the HCV–HCSA Assessment Report for Lebijaya Sdn. Bhd., which was prepared by the Sustainability Unit of Hap Seng. The assessment was conducted from 16 to 20 December 2019 and finalized on 30 December 2019. The report was subsequently reviewed on 30 November 2023 and 30 November 2025. The assessment identified an elephant movement corridor within the Lebijaya estate. To address this finding, a meeting with the Wildlife Department was held on 7 June 2022, during which several measures were recommended to manage and mitigate potential human–elephant interactions. These measures include contacting the Wildlife Department when necessary, installing warning signboards to increase awareness among estate workers, conducting worker training on safety protocols and wildlife management, and carrying out regular patrols along the reserve boundary to monitor and prevent illegal activities. In addition, a Potential HCV 4 area was identified, specifically the river buffer zone along Sg. Sikok. Lebijaya Estate has maintained and managed this buffer zone in accordance with the recommendations provided by the Wildlife Department. The management has demonstrated commitment to conservation by implementing the recommended measures, including continuous monitoring, worker	

			awareness, and adherence to the established management practices for the identified HCV and RTE areas.	
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 is no new planting at Harus Abadi Group, as verified by the auditor during this assessment.	☐ 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		Not applicable, as there is no new planting at Harus Abadi Group, as verified by the auditor during this assessment.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.			
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level		The Group has implemented systematic measures to identify, manage, and protect High Conservation Value (HCV) areas across all estates. At Harus Abadi, a pre-assessment identified a potential HCV 3 area, a mud volcano of approximately 0.0015 ha while no Rare, Threatened, or Endangered (RTE) species were observed within the estate. Recommendations for management include restricting worker access, prohibiting indiscriminate spraying, installing signboards, preventing illegal hunting, and conducting annual training on RTE species. These measures are captured in the Annual HCV Management Plan, updated on 1 December 2025, and verified during the audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	considerations (where these are identified).		At Spark Glory, the estate has developed an HCV action plan for Sg. Tagas, dated 1 December 2025, which focuses on maintaining the riparian reserve by prohibiting tree cutting, manuring, and spraying activities, enforcing worker awareness to prevent encroachment, and conducting periodic monitoring. Additional measures are in place to protect areas adjacent to the Tabin Wildlife Reserve, including restricting worker entry, erecting boundary signboards, prohibiting logging and illegal hunting, briefing workers on RTE species, and carrying out regular monitoring along the reserve boundary. Lebijaya Estate has identified an RTE area within the Bornean Pygmy Elephant movement corridor. A meeting with the Wildlife Department on 7 June 2022 resulted in recommended management measures, such as contacting authorities when needed, erecting warning signs, providing worker training, and conducting periodic monitoring for illegal activities. At the time of audit, no recent elephant sightings or traces were observed. Recommendations for ongoing HCV management mirror those at other estates, including restricting worker access, prohibiting indiscriminate spraying, installing clear signboards, prohibiting illegal hunting, and conducting annual RTE training. The Annual HCV Management Plan, updated on 30 November 2025, outlines detailed	

			protection and maintenance measures and was made available for verification. These initiatives reflect the Group's commitment to conserving biodiversity, protecting endangered species, and maintaining ecologically sensitive areas across its operations.	
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.		There are no local communities residing near to Harus Abadi Group. Therefore, this indicator is not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm,		The Group demonstrates a strong commitment to preventing illegal or inappropriate hunting, fishing, and wildlife collection activities across all estates. At Harus Abadi, signage prohibiting hunting was clearly displayed along estate boundaries, and regular patrols by mandore personnel are conducted to monitor compliance. Staff and field workers received HCV and wildlife awareness training on 21 February 2025, and the company has established	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	collect, trade, possess or kill these species.		disciplinary measures under the “Dilarang Memburu” policy to address violations. Similarly, Spark Glory Estate enforces wildlife protection through visible signage, including “No Hunting, No Fishing and No Pesticide Spraying within Buffer Area at Sg. Tagas” and “No Hunting and No Illegal Activities” at the forest boundary adjacent to the Tabin Wildlife Forest Reserve. Field workers were trained on HCV and wildlife management on 22 March 2025, and a disciplinary framework titled “Dilarang Memburu di Kawasan Ini,” dated 3 January 2019, is in place to manage infractions. At Lebijaya, the HCV Management Plan 2025 outlines measures to safeguard HCV 4 areas and prevent illegal hunting, fishing, or wildlife collection. During site inspections, hunting prohibition signage was observed along estate boundaries, and mandore patrols are regularly conducted. Staff and field workers received HCV and wildlife training on 23 September 2025, and disciplinary measures under the “Dilarang Memburu” policy reinforce compliance. Across the Group, these measures reflect a proactive and consistent approach to biodiversity protection, integrating awareness, monitoring, and enforcement to safeguard wildlife and sensitive ecosystems.	

7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.		The Group is firmly committed to discouraging any illegal or inappropriate hunting, fishing, or wildlife collection activities across its estates. At Harus Abadi, signage prohibiting hunting is prominently displayed at estate boundaries, and regular patrols by the mandore ensure active monitoring and prevention of such activities. In addition, monthly monitoring of Rare, Threatened, or Endangered (RTE) species and the Mud Volcano HCV area is carried out, with records from 29 October, 30 November, and 24 December 2025 documented in the “Harus Abadi HCV and RTE Monthly Checklist.” Similarly, Spark Glory Sdn. Bhd. (SGSB) enforces wildlife protection measures with clear signage prohibiting hunting, fishing, and pesticide spraying within the Sg. Tagas Tagas buffer zone. Regular monitoring of the HCV area along the river is conducted, with audit-verified records dated 10 October, 12 November, and 10 December 2025 maintained in the “HCV & RTE Monthly Checklist.” Lebijaya also demonstrates consistent commitment to biodiversity protection. Hunting prohibition signage is installed at estate boundaries, and mandore patrols regularly control illegal activities. Monthly	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			monitoring of RTE areas is conducted, with documented records from 24 October, 28 November, and 3 December 2025 maintained in the “Lebijaya HCV and RTE Monthly Checklist.” Across all estates, these measures reflect a structured and proactive approach to safeguarding wildlife and sensitive habitats, integrating awareness, routine monitoring, and enforcement to ensure effective protection of HCV and RTE areas.	
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 since there is no new land clearing.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

6. Summary of Audit Findings

Summary of nonconformities and opportunities for improvement				
Principle/Requirement	**Major**	**Minor**	**Opportunities for Improvement**	**Total No Findings**
System Requirements for Group Management				
Element 1: Group Entity and Group Management requirements				
Element 2: Internal Control System – Policies and management	1			**1**
Element 3: Internal Control System – Operations				
RSPO Principle & Criteria (P&C)				
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)*				
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Principle 5: Support Smallholder Inclusion				
Principle 6: Respect Workers Rights and Conditions		1		**1**
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Systems Document				
Total	**1**	**1**		**2**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	E2.1.5 The Group Manager shall implement a system to maintain the following central records and reports: • A copy of the signed declaration of the grower becoming a member of the group, including the date. • The date when the member signed the declaration of intent as stated in the Group Membership Requirements.
Nonconformity Number	MZK 01 2026
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	09 Jan 2026
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: The Group Manager has not implemented a system to maintain the required central records and reports. Specifically, there is no documented evidence of: • A copy of the signed declaration confirming the grower's membership in the group, including the date; and • The date on which the member signed the declaration of intent, as required under the Group Membership Requirements.	
Evidence: During the assessment, it was verified that Lebijaya has entered into an agreement with Koperasi Pekebun Kecil dan Sederhana Lestari Sabah Berhad (KOSALESA), which acts as a consultant to Harus Abadi Group, committing to achieving compliance with applicable RSPO standards and requirements. However, no copy of the signed declaration confirming the grower's membership in Harus Abadi Group, including the date of signing, was available. In addition, there is no record of the date on which the member signed the declaration of intent as required under the Group Membership Requirements between Lebijaya and Harus Abadi Sdn. Bhd.	
Root Cause Analysis	A copy of the signed declaration confirming the grower's membership in the group, including the date and the date on which the member signed the declaration of intent, as required under the Group Membership Requirements is not documented due to Group Manager with inadequate understanding to implement a system to maintain the required central records and reports.

Correction(s)	Harus Abadi Group management has immediately come up with a copy of the signed declaration confirming the grower's membership in the group for Lebijaya Sdn Bhd.
Corrective Action Implemented *(including any evidence submitted)*	Harus Abadi has appointed KOSALESA as a consultant to monitor the documentation of the Internal Control System (ICS) and all records related to RSPO Group Certification, including internal audits and consultancy activities. KOSALESA is responsible for overseeing the details of all agreements associated with the RSPO Group Certification. Harus Abadi Group management, together with KOSALESA, periodically monitors updates from the RSPO Scheme Owner, neighbouring plantations, and other relevant agencies to ensure compliance with the latest RSPO Group Certification standards and RSPO P&C 2024 requirements, particularly regarding the ICS.
Date of Response	03 Feb 2026
Audit Team Review *(including any evidence reviewed)*	Auditor has verify the evidence of appointment letter of WWF KOSALESA namely Mr. Kelven Saihing Binson and Mr. Muhamad Zaim Azfar Nordin as PIC to monitor the documentation of Internal Control System (ICS) and all records related to RSPO Group Certification and evidence of latest evidence of declaration has been signed by Lebijaya Sdn Bhd on 25/2/26 and found this evidence acceptable to close.
Audit Team Representative *(Name and Role)*	Mohd Zulfakar bin Kamaruzaman Lead Auditor
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	09 April 2026

Indicator Number	6.3.2
Nonconformity Number	NEA 01 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	09 Jan 2026
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☐ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☐ Off-site
Standard Reference	RSPO P&C MYNI 2024
Nonconformity Statement: Minutes of meeting between the unit of certification with trade unions or workers representatives, who are freely elected was not made available during the audit.	
Evidence: Lebijaya Sdn. Bhd. During the audit, minutes of meetings between Lebijaya Sdn. Bhd. and freely elected trade unions or workers' representatives were not available for review. Although interviews with six workers confirmed that engagement with management is accessible and no significant issues were raised, the lack of documented meeting minutes in the national language, evidence of freely elected representatives and their availability upon request does not fully comply with the requirements of the indicator.	
Root Cause Analysis	This was due to changes in workers' representatives, where some previous representatives had been repatriated and replaced by new workers. As a result, there was no active representative to initiate or remind management to conduct the Joint Consultative Committee (JCC) meetings. In addition, there was a lack of awareness and follow-up by management on the requirement to hold JCC meetings for the year 2025, leading to the absence of meeting minutes between Lebijaya Sdn. Bhd. and workers' representatives.
Correction(s)	Lebijaya Sdn. Bhd. has appointed new workers' representatives to replace those who were repatriated. A Joint Consultative Committee (JCC) meeting has been conducted, and the minutes have been recorded and maintained. The requirement to conduct JCC meetings has been communicated to both management and workers' representatives.
Corrective Action Implemented *(including any evidence submitted)*	Management will ensure continuity of workers' representation by replacing representatives when

	necessary. A schedule for JCC meetings will be established to be included in OSH Plan in each year and monitored to ensure meetings are conducted as required. Management and workers' representatives will be briefed on their roles and responsibilities, and periodic checks will be carried out to ensure meetings are conducted and properly documented.
Date of Response	03 Feb 2026
Audit Team Review *(including any evidence reviewed)*	The corrective action plan has been accepted. However, the effectiveness of the implemented actions will be verified during the next assessment.
Audit Team Representative *(Name and Role)*	Mohd Zulfakar bin Kamaruzaman Lead Auditor
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	-

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

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

Add tables as necessary

9. Nonconformities raised in the previous audit

Indicator/requirement No	Nonconformity Number	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
2.1.1	DA 01 2024	1. Appointment of a Person in Charge for MyKKP PATK Tahap 1The company is required to appoint a dedicated individual to oversee the MyKKP PATK Tahap 1 system. This ensures proper compliance with regulatory requirements, facilitates timely updates, and enhances accountability in occupational safety management. 2. Appointment of an OSH Coordinator The company must appoint an Occupational Safety and Health (OSH) Coordinator to strengthen the implementation of safety and health measures in the workplace. The coordinator will be responsible for monitoring compliance, organizing safety programs, and serving as a liaison with regulatory authorities. This	Correction(s) 1) HASB management has immediately appointed Mr. Tey You Lai as a temporary Person in Charge for MyKKP PATK Tahap 1 to comply with the applicable legal requirements of Occupational Safety and Health (Amendment) Act 2022 and to oversee the MyKKP PATK Tahap 1 system. (Refer Attachment 1) 2) HASB management has immediately appointed Mr. Tey You Lai as a temporary OSH Coordinator to comply with the applicable legal requirements of Occupational Safety and Health (Amendment) Act 2022 and to coordinate and strengthen the implementation of safety and health measures at HASB. (Refer Attachment 1) 3) Workplace Assessment (Penilaian Tempat Kerja) Under OSHWA in the MyKKP System will be carried out by Mr. Tey You Lai as a temporary	• ECOS License no: ECOS/E/LEP1/D5CE99B7, capacity not more than 10 kW, valid until 25/08/2026. Auditor has thoroughly reviewed the submitted evidence, including monthly generation reports to the Suruhanjaya Tenaga (Energy Commission) for October 2025, November 2025, December 2025, along with the appointment letter of the Person in Charge (PIC) for monitoring legal compliance. The previously raised NCR was satisfactorily closed	**Closed**

		appointment is critical for fostering a culture of safety and ensuring adherence to the Occupational Safety and Health Act. 3. Conducting Workplace Assessment (Penilaian Tempat Kerja) Under OSHWA in the MyKKP SystemThe company is obligated to carry out a comprehensive workplace assessment under the Occupational Safety and Health Workplace Assessment (OSHWA) framework via the MyKKP system. This evaluation identifies potential hazards, assesses risks, and recommends preventive measures to create a safer work environment. Regular assessments also demonstrate the company's commitment to proactive safety management and compliance with statutory requirements.	Person in Charge for MyKKP PATK Tahap 1 to comply with the applicable legal requirements and the MyKKP System. (Refer Attachment 2) Corrective Action Implemented 1) HASB management will periodically check with JTK or neighbouring plantation on the legal requirement especially Occupational Safety and Health (Amendment) Act 2022 and as per HASB's legal register requirement list. 2) HASB management will periodically check with JTK or neighbouring plantation on the legal requirement especially Occupational Safety and Health (Amendment) Act 2022 and as per HASB's legal register requirement list. 3) HASB management will continuously monitor and periodically check with JKKP or neighbouring plantation on the MyKKP system. Furthermore, Workplace Assessment (Penilaian Tempat Kerja) will be conducted in yearly basis to comply with Occupational Safety and Health Workplace Assessment (OSHWA) and also included in HASB OSH Plan.	and confirmed to comply with the Occupational Safety and Health (Amendment) Act 2022, including Section 7A (Appointment of licensed person), Section 29A (OSH coordinator), and Section 31C (Application for registration). Verification of sampled evidence included the approval of Mr. Tey You Lai as the Person in Charge (PIC) for MyKKP PATK Tahap 1 on 29/01/2025 under application reference SB/OYKOSHC/25/01318 submitted via the MyKKP system. An appointment letter dated 02/01/2025 confirming his role as OSH Coordinator was also reviewed. In addition, workplace	

				inspections under OSHWA were conducted through the MyKKP system by Mr. Tey You Lai in his capacity as temporary PIC to ensure legal compliance. ***Based on the verification carried out, the previous Major NCR was satisfactorily closed.***	
2.1.1 Lebijaya Sdn Bhd NCR	RAR 01 2024	During the documentation review at Lebijaya Sdn Bhd, It seems that the License from Energy Commission of Sabah, with license number ECOS/E/LEP1/D5CE99B7, valid until 25/08/2025 for a capacity of 10 kW, is subject to non-compliance with "Syarat-Syarat" No.6. This condition requires the license holder to submit monthly generation reports in a specified format to the Suruhanjaya Tenaga (Energy Commission).	Correction(s) Estate management already submit monthly generation reports to the Suruhanjaya Tenaga (Energy Commission) for month November 2024 and December 2024 on 07th January 2025. Refer Attachment 1 Corrective Action Implemented (including any evidence submitted) Estate Management has appointed PIC to monitor Legal requirement and will report by monthly every closing month to prevent this issue from happening again and will check by Estate Manager by monthly basis.	ECOS License no: ECOS/E/LEP1/D5CE99B7, capacity not more than 10 kW, valid until 25/08/2026. Auditor has thoroughly reviewed the submitted evidence, including monthly generation reports to the Suruhanjaya Tenaga (Energy Commission) for October 2025, November 2025, December 2025, along with the appointment letter of the Person in	**Closed**

				Charge (PIC) for monitoring legal compliance. ***As a result, previous NCR was satisfactory closed.***	
3.6.2	DA 02 2024	No evidence was found to confirm that audiometric testing had been conducted as recommended by the Noise Risk Assessment (NRA) for Farm Tractor Drivers and Genset Operators at Harus Abadi Sdn. Bhd. This indicates a gap in compliance with health surveillance requirements and a failure to mitigate noise-induced health risks among employees exposed to high noise levels.	Correction(s) 1) Conduct Audiometric Testing: Immediately arrange audiometric tests for all identified Farm Tractor Drivers and Genset Operators to comply with the NRA recommendations. 2) Document Evidence: Maintain records of test results and employees' health surveillance history. Corrective Action Implemented 1) Update the Health & Safety (H&S) plan to include a clear procedure and timeline for conducting audiometric testing. 2) Develop a structured monitoring system to track health surveillance activities, including audiometric testing, in alignment with the NRA. 3) Assign a responsible person safety officer to oversee implementation. 4) Conduct periodic internal audits to verify compliance with the NRA recommendations.	The audiogram was conducted on 10/01/2025 for two workers (Farm Tractor Driver and Genset Operator) at Klinik Mabello (Paris) Sdn. Bhd. The test was performed by a trained audiometric technician under the supervision of Occupational Health Doctor (OHD), Dr. Mohamad Fikri Bin Zanal Abidin (HQ/16/DOC/00/557). Testing was carried out in an ATC silent booth using an audiometer with a valid calibration certificate. The facility is registered as an Audiometric Testing Centre	**Closed**

				(ATC). Based on the results, two workers were identified as having hearing impairment. It was recommended that they use hearing protection equipment (earplugs or earmuffs) during work to prevent further deterioration. Additionally, they are required to undergo annual audiometric testing for continuous monitoring. As a result, previous NCR was satisfactory closed.	
3.4.2	NEA 01 2024	The Social Impact Assessment (SIA) was reviewed on 22nd November 2024 for Harus Abadi and 25th November 2024 for Spark Glory. However, the following issues were found: 1) There are discrepancies of information provided to the auditor on the number of workers employed by Harus Abadi Sdn. Bhd. and the one stated in the SIA report. 2) The revision of SIA does not involve internal stakeholders	Correction(s) 1) HASB management has immediately amend the Social Impact Assessment (SIA) report with the actual number of workers employed at HASB. 2) HASB management has immediately amend the Social Impact Assessment (SIA) report to include the internal stakeholders (workers). Workers' needs, concerns and grievances also has been assessed through interviews by HASB management.	Harus Abadi Group has addressed gaps identified in the previous year's minor non-conformance. Corrective actions include ensuring full participation of both internal and external stakeholders in the SIA, capturing workers' needs, concerns, and	**Closed**

		(workers). Therefore, the workers' needs, concerns and grievances while living and working in the premise was not assessed. 3) The revision of SIA does not identify and monitor casual workers working in the premises. 1) 4) The revision of SIA does not include the necessity to conduct rainwater sampling analysis since rainwater was consumed (cook rice and dishes) by the workers.	3) HASB management has immediately amend the Social Impact Assessment (SIA) report. Casual workers also have been identified and monitored through muster call every morning. 4) HASB management has conducted rainwater sampling on analysis on 21/01/2025 with laboratory and amended the Social Impact Assessment (SIA) report to include the rainwater sampling analysis. Corrective Action Implemented To prevent this issue, happen in the future, HASB management will continues to monitor on the development of Social Impact Assessment (SIA) report revision. Furthermore, the development of Social Impact Assessment (SIA) report by HASB management also will be assisted and monitored by Sustainability Team from Hap Seng Plantations Holdings Berhad.	grievances while living and working on the premises. Measures have also been implemented to accurately record all workers, including casual workers, and to monitor their welfare. Rainwater sampling and analysis have been conducted to ensure safe consumption for cooking and daily use. These actions demonstrate that the SIA is now developed, reviewed, and monitored in a participatory and comprehensive manner. As a result, the previous year's minor non-conformance NEA 01 2024 has been satisfactorily closed.	

10. Stakeholder Consultation Process

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

Date of public announcement made: 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
	Add rows as necessary	DD Mmm YYYY	*E.g. public announcement*		*E.g. Status of the issue raised*

10.2 For Public Summary Report

No	Consulted Stakeholders *(Type of Stakeholders)*	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
	Add rows as necessary	DD Mmm YYYY	*E.g. public announcement*		*E.g. Status of the issue raised*

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

Total Workers in the Unit of Certification			31	
Sampled Worker Consulted/ Interviewed in This Audit			**15**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Male	Group 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 salary of RM1,500 per month. For piece-rated workers, as long as they achieve their targets, they also receive a minimum of RM1,500 per month. Salaries are paid before the 7th of each month. Workers follow a six-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 2022 and the Sabah Labour Ordinance. Samples of worker records were also examined and verified for compliance.	The management has effectively implemented human rights principles 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. This demonstrates the management's commitment to upholding social responsibility and ethical labour practices.
2	Female	Group interview at sites		
3	Malaysian	Group interview at sites		
4	Indonesian	Group interview at sites		
5	Philippines	Group interview at sites		

Consultation with Previous Land User

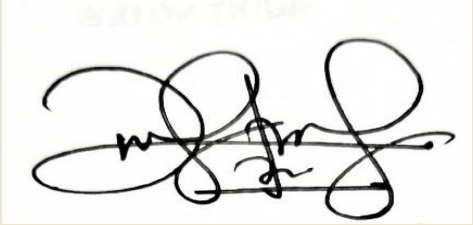
Total Identified Previous Land User in the Unit of Certification			Not applicable	
Sampled Previous Land User in this audit				
Name of Previous Land User	**Contact Details (address/telephone/email)**	**Total Area (Ha)**	**Date of Consultation**	**Result of Discussion with Previous Land User**
Add rows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

11. Audit Conclusion & Recommendations

Audit findings	
☐	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)*

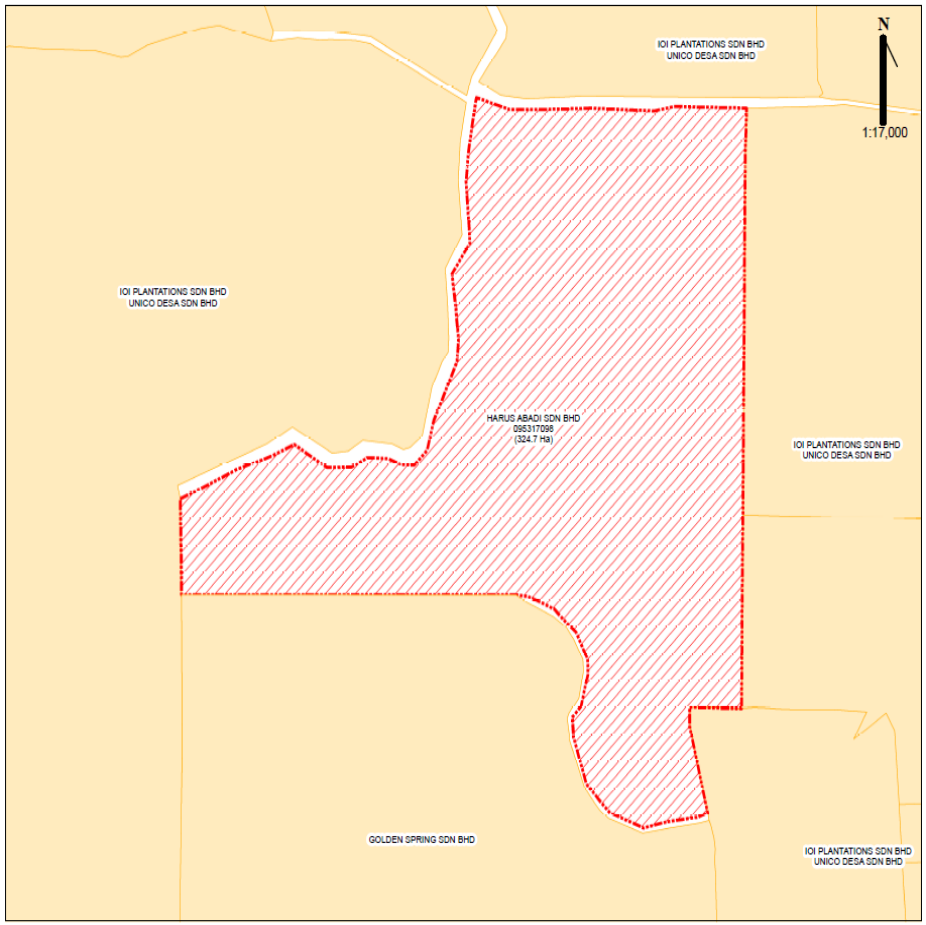
12. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

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.		
Acknowledge by:		 Signature
Name	TEY YOU LAI	
Position	GROUP MANAGER	
Date	24 April 2026	

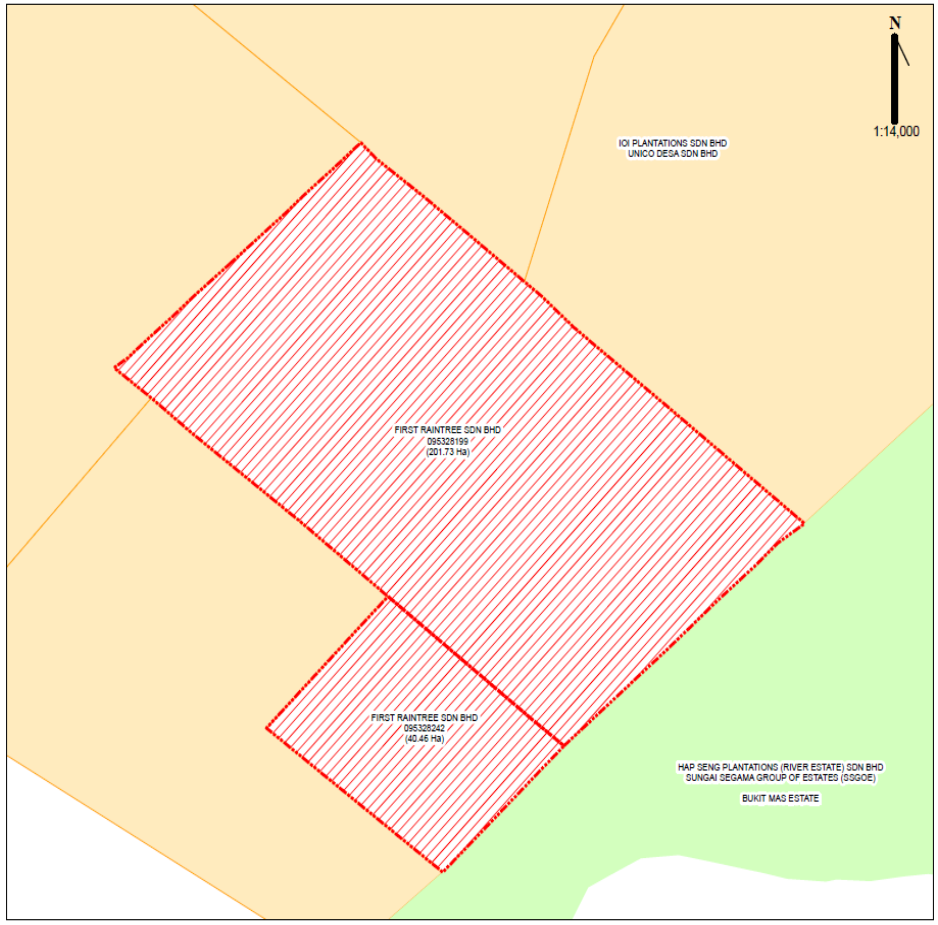
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledge by:		
Name	MOHD ZULFAKAR KAMARUZAMAN	 Signature
Position	LEAD AUDITOR	
Date	9 April 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.		
Acknowledge by:		
Name	Kamini Sooriamoorthy	 Signature
Position	Section Head	
Date	20/04/26	

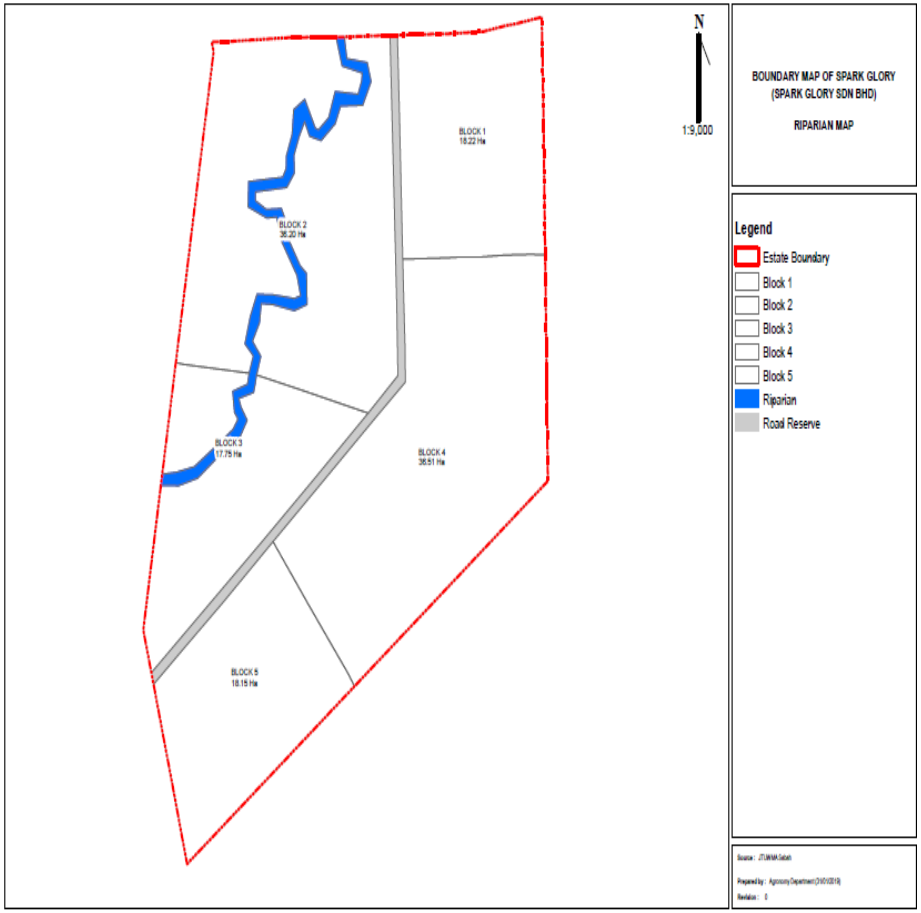
Appendix 1: Location Map Unit of Certification and Group Member



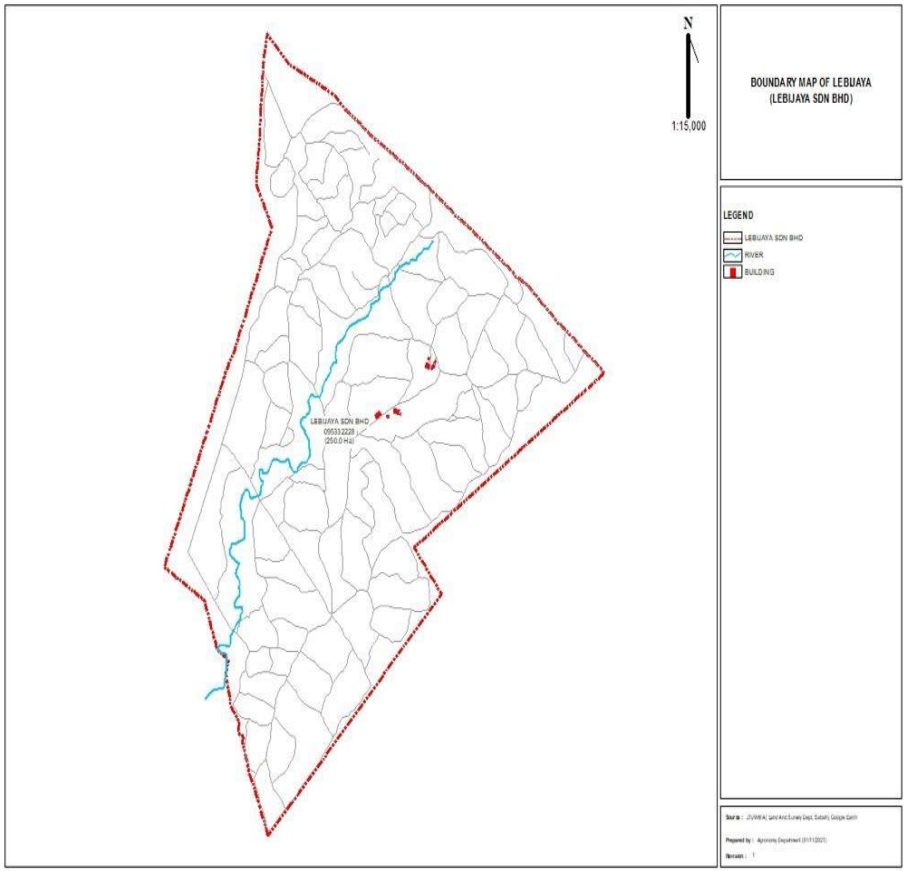
Map of Harus Abadi Sdn. Bhd.



Map of First Raintree Sdn. Bhd.



Map of Spark Glory Sdn. Bhd.



Map of Lebijaya Sdn. Bhd.

Not applicable for Group Certification, as the RSPO GHG Calculator cannot be utilized due to the absence of a mill. Consequently, the calculator is unable to generate the required results.

Appendix 2: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Unit of Certification (POM and its supply bases) in the period of MMyyyy until MMyyyy 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 East POM and supply base are as following:

1. Summary of Emissions

Description	tCO_2eq/t product
CPO	N/A
PK	N/A
PKO	N/A
PKE	N/A

Extraction	tCO_2e/t product
OER	N/A
KER	N/A

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	N/A
OP Planted on Peat	N/A
Conservation (Forested)	N/A
Conservation (Non-Forested)	N/A
Total	N/A

Production	t/year
FFB Processed	N/A
CPO Produced	N/A

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion							
CO_2 Emission from Fertilizer							
N_2O Emission							
Fuel Consumption							
Peat Oxidation							
Crop Sequestration							
Sequestration in Conservation Area							
Total							

**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		
Fuel Consumption		
Grid Electricity Utilization		
Credit		
Export of Excess Electricity to Housing & Grid		
Sales of PKS		
Sales of EFB		
Total		

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Diverted to	
Divert to anaerobic digestion	

5. POME Diverted to Anaerobic Digestion

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